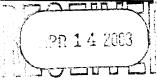
#### **ARIZONA CORPORATION COMMISSION UTILITIES DIVISION**

ANNUAL REPORT MAILING LABEL - MAKE CHANGES AS NECESSARY



G-01551A SOUTHWEST GAS CORPORATION 5241 SPRING MOUNTAIN ROAD PO BOX 98510 LAS VEGAS NV 89193-8510

ARIZONA CORPORATION COMMISSION



#### ANNUAL REPORT

ind-16. M. E. L. FOR YEAR ENDING 12 2002 FOR COMMISSION USE ANN 02 02

#### **COMPANY INFORMATION**

Company Name (Busine	ss Name) SOUTHWEST GA	S CORPORATION	
Mailing Address	5241 SPRING MOUNTAIN ROAD		
	(Street)		
LAS VEGAS	NEVADA	<b>A</b>	89150
(City)	(State)		(Zip)
(702) 876-7083	(702) 364-3446	N/A	
Telephone No. (Include Area Code)	Fax No. (Include Area Code)	Pager/Cell No. (I	nclude Area Code)
Email Address SWGA	S.COM		
Local Office Mailing Addre	P.O. BOX 98510 (Street)		
LAS VEGAS	NEVADA	1	89193-8510
(City)	(State)		(Zip)
(702) 876-7083	(702) 364-3446	N/A	
Telephone No. (Include Area Code)	Fax No. (Include Area Code)	Pager/Cell No. (I	nclude Area Code)
Email Address SWGA	S.COM		

#### **MANAGEMENT INFORMATION**

Management Contact:		ROY R. CENTR	ELLA	VP/CONTROLLER/CAO	
9		(Name)		(Title)	
P.O. BOX 98510	LAS V	EGAS	NEVADA		89193-8510
(Street)	(Ci	ty)	(State)		(Zip)
(702) 876-7083		(702) 364-3446		N/A	
Telephone No. (Include Area Code)	,	Fax No. (Include Area C	ode)	Pager/Cell No. (Include Ar	ea Code)
Email Address ROY.CE	NTRELLA	@SWGAS.COM			
	Central:	JAMES F. LOW	MAN		
On Site Manager:	Southern:	CHRISTINA A. I	PALACIOS		
			(Name)		
Central: P.O. BOX 52075	5	PHOENIX	A	ARIZONA	85072-2075
Southern: P.O. BOX 26500	)	TUCSON		ARIZONA	85726-6500
(Street)		(City)		(State)	(Zip)
Central: (602) 395-4079		(602) 861-3361		N/A	
Southern: (520) 794-6575		(520) 295-1991		N/A	
Telephone No. (Include Area Code)		Fax No. (Include Area C	ode)	Pager/Cell No. (Include Are	ea Code)
Central:	JIM.LO	WMAN@SWGAS	S.COM		
Email Address Southern		PALACIOS@SWO		·	

10851 N. BLACK CANYON H	WY. PHOENIX	ARIZONA	85029
(Street)	(City)	(State)	(Zip)
602) 395-4032	(602) 861-3361	N/A	
'elephone No. (Include Area Code)	Fax No. (Include Area Code)	Pager/Cell No. (In	clude Area Code)
Attorney: ANDREW V	V. BETTWY		
P.O. BOX 98510	LAS VEGAS	NEVADA	89193-8510
(Street)	(City)	(State)	(Zip)
702 876-7107	(702) 252-7283	N/A	
elephone No. (Include Area Code)	Fax No. (Include Area Code)	Pager/Cell No. (Inc	clude Area Code)
Check the following box that app	OWNERSHIP INFO	<u>RMATION</u>	
Sole Proprie		C Corporation (C) (O Association/Co-o	
Partnership	(P)	Subchapter S Corpora	ation (Z)
Bankruptcy	(B)	Association/Co-op (A)	
Receivership	(R)	Limited Liability Com	pany
Other (Descr	ibe)		· · · · · · · · · · · · · · · · · · ·
	COUNTIES SER	VED	
heck the box below for the coun	ty/ies in which you are certified t	o provide service:	
АРАСНЕ	X COCHISE	Coo	CONINO
X GILA	X GRAHAM	X GRI	CENLEE
X LA PAZ	X MARICOPA	X MO	HAVE
NAVAJO	X PIMA	X PINA	AL
SANTA CRU	Z YAVAPAI	X YUM	1A
STATEWIDE			

#### SERVICES AUTHORIZED TO PROVIDE

<u>BERVICES MOTIFIC</u>	NIZED TO TROVIDE
heck the following box/s for the services that you are aut	horized to provide:
Electric	Telecommunications
Investor Owned Electric	Incumbent Local Exchange Carrier
Rural Electric Cooperative	Interexchange Carrier
Electric Service Provider	Competitive Local Exchange Carrier
Transmission Service Provider	Reseller
Utility Distribution Company	Alternative Operator Service Provider
Meter Service Provider	
Meter Reading Service Provider	X Gas
Billing and Collection	X Natural Gas
Ancillary Services	Propane
Other (Specify)	
STATISTICAL INFORM	ATION (ARIZONA ONLY)
GAS UTILITIES ONLY	
Total number of customers	811,715
Residential	770,403
Commercial	40,093
Industrial	307
Irrigation	603
Other	14
Transportation	295
Total therms sold	<b>712,403,740</b> therms
Residential	266,416,400
Commercial	217,176,860
Industrial	53,645,420
Irrigation	20,927,470

Other

154,237,590

#### VERIFICATION AND SWORN STATEMENT **Intrastate Revenues Only**



VERIFICATION

STATE OF ARIZONA

COUNTY OF (COUNTY NAME)

COCHISE, GILA, GRAHAM, GREENLEE, LAPAZ, MARICOPA, MOHAVE, PIMA, PINAL & YUMA

NAME (OWNER OR OFFICIAL) TITLE

I, THE UNDERSIGNED

ROY R. CENTRELLA COMPANY NAME

VP/CONTROLLER/CAO

OF THE

SOUTHWEST GAS CORPORATION

DO SAY THAT THIS ANNUAL UTILITY REPORT TO THE ARIZONA CORPORATION COMMISSION

FOR THE YEAR ENDING

MONTH

DAY

YEAR

12

31

2002

HAS BEEN PREPARED UNDER MY DIRECTION, FROM THE ORIGINAL BOOKS, PAPERS AND RECORDS OF SAID UTILITY; THAT I HAVE CAREFULLY EXAMINED THE SAME, AND DECLARE THE SAME TO BE A COMPLETE AND CORRECT STATEMENT OF BUSINESS AND AFFAIRS OF SAID UTILITY FOR THE PERIOD COVERED BY THIS REPORT IN RESPECT TO EACH AND EVERY MATTER AND THING SET FORTH, TO THE BEST OF MY KNOWLEDGE, INFORMATION AND BELIEF.

#### **SWORN STATEMENT**

IN ACCORDANCE WITH THE REQUIREMENT OF TITLE 40, ARTICLE 8, SECTION 40-401, ARIZONA REVISED STATUTES, IT IS HEREIN REPORTED THAT THE GROSS OPERATING REVENUE OF SAID UTILITY DERIVED FROM ARIZONA INTRASTATE UTILITY OPERATIONS **DURING CALENDAR YEAR 2002 WAS:** 

Arizona Intrastate Gross Operating Revenues Only (\$) \*\*

\$698,458,413

\*\* REVENUE REPORTED ON THIS PAGE MUST INCLUDE SALES TAXES BILLED OR COLLECTED. IF FOR ANY OTHER REASON, THE REVENUE REPORTED ABOVE DOES NOT AGREE WITH TOTAL OPERATING REVENUES ELSEWHERE REPORTED, ATTACH THOSE STATEMENTS THAT RECONCILE THE **DIFFERENCE. (EXPLAIN IN DETAIL)** 

(THE AMOUNT IN BOX ABOVE **INCLUDES \$** 45,954,121 IN SALES TAXES BILLED OR COLLECTED)

SIGNATURE OF OWNER OR OFFICIAL

(702) 876-7083

TELEPHONE NUMBER

SUBSCRIBED AND SWORN TO BEFORE ME

A NOTARY PUBLIC IN AND FOR THE COUNTY OF

THIS

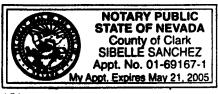
DAY OF

NOTARY PUBLIC NAME Sandrez Sibelle COUNTY NAME Clark MONTH 03

April

20

SIGNATURE OF NOTARY FUBLIN



(SEAL)

**MY COMMISSION EXPIRES** 

May 21,2005

# ARIZONA CORPORATION COMMISSION APR 1 4 2003 STATE OF ARIZONA I, THE UNDERSIGNED

#### VERIFICATION AND SWORN STATEMENT

#### RESIDENTIAL REVENUE

#### INTRASTATE REVENUES ONLY

(COUNTY NAME)	
COCHISE, GILA, GRAHAM, GREENLEE, LAI	PAZ, MARICOPA, MOHAVE, PIMA, PINAL & YUMA
NAME (OWNER OR OFFICIAL)	TITLE
ROY R. CENTRELLA	VP/CONTROLLER/CAO
COMPANY NAME	
SOUTHWEST GAS CORPORAT	ION

OF THE

DO SAY THAT THIS ANNUAL UTILITY REPORT TO THE ARIZONA CORPORATION COMMISSION

FOR THE YEAR ENDING

 MONTH
 DAY
 YEAR

 12
 31
 2002

HAS BEEN PREPARED UNDER MY DIRECTION, FROM THE ORIGINAL BOOKS, PAPERS AND RECORDS OF SAID UTILITY; THAT I HAVE CAREFULLY EXAMINED THE SAME, AND DECLARE THE SAME TO BE A COMPLETE AND CORRECT STATEMENT OF BUSINESS AND AFFAIRS OF SAID UTILITY FOR THE PERIOD COVERED BY THIS REPORT IN RESPECT TO EACH AND EVERY MATTER AND THING SET FORTH, TO THE BEST OF MY KNOWLEDGE, INFORMATION AND BELIEF.

#### **SWORN STATEMENT**

IN ACCORDANCE WITH THE REQUIREMENTS OF TITLE 40, ARTICLE 8, SECTION 40-401.01, ARIZONA REVISED STATUTES, IT IS HEREIN REPORTED THAT THE GROSS OPERATING REVENUE OF SAID UTILITY DERIVED FROM <u>ARIZONA INTRASTATE UTILITY OPERATIONS</u> RECEIVED FROM RESIDENTIAL CUSTOMERS DURING CALENDAR YEAR 2002 WAS:

ARIZONA INTRASTATE GROSS OPERATING REVENUES\*
\$366,552,866

(THE AMOUNT IN BOX AT LEFT INCLUDES <u>\$ 24,511,680</u> IN SALES TAXES BILLED, OR COLLECTED.)

\* RESIDENTIAL REVENUE REPORTED ON THIS PAGE MUST INCLUDE SALES TAXES BILLED.

SIGNATURE OF OWNER OR OFFICIAL

SIGNATURE OF NOTAR

SUBSCRIBED AND SWORN TO BEFORE ME

A NOTARY PUBLIC IN AND FOR THE COUNTY OF

THIS

10 m

DAY OF

-

NOTARY PUBLIC NAME

Sibelle Sauchez

COUNTY NAME

Clark

MONTH

April

20 03

NOTARY PUBLIC STATE OF NEVADA County of Clark SIBELLE SANCHEZ Appt. No. 01-69167-1 My Appt. Expires May 21, 2005

(SEAL)

MY COMMISSION EXPIRES

May 21, 2005

#### FIGURE 1A

### ARIZONA CORPORATION COMMISSION UTILITIES DIVISION

#### ANNUAL REPORT

Company Name: Southwest Gas Corporation

#### INTRASTATE INCOME STATEMENT ONLY FOR THE YEAR ENDED DECEMBER 31, 2002

Account Description		\$ Amount		
Revenues:	\$	652,504,292		
Operating Expenses:		589,723,222		
Operating Income:	\$	62,781,070		
Not Income	-			
Net Income:	\$	19,832,682		

<sup>\*</sup> Amount includes allocations of common expenses.

#### FIGURE 2

#### ARIZONA CORPORATION COMMISSION

#### **UTILITIES DIVISION**

#### ANNUAL REPORT

Company Name: Southwest Gas Corporation

#### BALANCE SHEET AS OF DECEMBER 31, 2002

Account Description	\$ Amount
<u>ASSETS</u>	
Property, Plant & Equipment, Net - Arizona Only	\$ 1,001,236,221
Current Assets - Total Company	\$ 261,768,163
Total Assets - Total Company	\$ 2,377,928,325
LIABILITIES AND STOCKHOLDERS' EQUITY	
Capitalization - Total Company	\$ 1,748,314,542
Current Liabilities - Total Company	\$ 313,181,101
Total Liabilities and Stockholders' Equity - Total Company	\$ 2,377,928,325

<sup>\*</sup> Item not allocable to Arizona only, therefore, the total Company amount is presented.



#### **SOUTHWEST GRS CORPORATION**

Roy R. Centrella, Vice President/Controller/Chief Accounting Officer

April 10, 2003



Arizona Corporation Commission Utilities Division 1200 West Washington Street – Suite 206 Phoenix, Arizona 85007

Ladies and Gentlemen:

Southwest Gas Corporation herewith files the original Utilities Division Annual Report of Southwest Gas Corporation for the year ended December 31, 2002. Also included is a copy of the Paiute Pipeline Company FERC Form 2-A for the year ended December 31, 2002 and one copy of the 2002 Annual Report to Shareholders.

Sincerely,

cm

**Enclosures** 

U:\EXTRPT\State\Az\2002\ACC Letter.doc

Check appropriate box:					
 ☐ An Original Signed Form					
x Conformed Copy					

Form Approved OMB No. 1902-0030 (Expires 4/30/2005)



## FERC Form No. 2-A ANNUAL REPORT OF NONMAJOR NATURAL GAS COMPANIES

This report is mandatory under the Natural Gas Act, Sections 10(a), and 16 and 18 CFR 260.1. Failure to report may result in criminal fines, civil penalties, another sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

**Exact Legal Name of Respondent (Company)** 

Paiute Pipeline Company

Year of Report

Dec. 31, 2002



PricewaterhouseCoopers LLP 350 South Grand Avenue, 49th Floor Los Angeles CA 90071 Telephone (213) 356 6000 Facsimile (213) 356 6363

#### Report of Independent Accountants

To the Board of Directors of Paiute Pipeline Company:

We have audited the balance sheet of Paiute Pipeline Company (the "Company") as of December 31, 2002, and the related statements of income, of retained earnings, and of cash flows for the year then ended included on pages 110 through 122 of the accompanying Federal Energy Regulatory Commission Form No. 2-A. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As discussed in Note 1 to the financial statements, these financial statements were prepared in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Paiute Pipeline Company as of December 31, 2002, and the results of its operations and its cash flows for the year then ended in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. The financial statements of the Company as of December 31, 2001 and for the year then ended were audited by other independent accountants who have ceased operations. Those independent accountants expressed an unqualified opinion on those statements in their report dated February 8, 2002.

This report is intended solely for the information and use of the Board of Directors and management of Paiute Pipeline Company and the Federal Energy Regulatory Commission and should not be used for any other purpose.

teluse (upes CP

March 29, 2003

ANNUAL REPORT OF NON-MAJOR NATURAL GAS COMPANIES **IDENTIFICATION** 02 Year of Report 01 Exact Legal Name of Respondent Dec. 31, 2002 Paiute Pipeline Company 03 Previous Name and Date of Change (If name changed during year) 04 Address of Principal Office at End of Year (Street, City, State, Zip Code) 5241 Spring Mountain Road, Las Vegas, Nevada 89150 05 Name of Contact Person 06 Title of Contact Person Vice President / General Manager Edward C. McMurtrie 07 Address of Contact Person (Street, City, State, Zip Code) P.O. Box 94197, Las Vegas, Nevada 89193-4197 10 Date of Report This Report Is: 08 Telephone of Contact Person, Including Area Code X An Original (Mo, Da, Yr) (1) 702-876-7109 A Resubmission (2) 11 Name of Officer Having Custody of the Books of Account 12 Title of Officer Vice President / General Manager Edward C. McMurtrie 13 Address of Officer Where Books of Accounts Are Kept (Street, City, State, Zip Code) 5241 Spring Mountain Road, Las Vegas, Nevada 89150 14 Name of State Where Respondent is 15 Date of Incorporation (Mo, Da, Yr) 16 If applicable Reference Law Incorporated Under Incorporated NV 03/13/1987 N/A 17 Explanation of Manner and Extent of Corporate Control (If the respondent controls or is controlled by any other corporation, business trust, or similar organization) Paiute Pipeline Company is a wholly owned subsidiary of Southwest Gas Corporation. **ATTESTATION** The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report. 19 Title 18 Name Edward C. McMurtrie Vice President / General Manager 20 Signature 21 Date Signed 3-31-03 11 Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its iurisdiction.

Nam	e of Respondent		leport is:	Date of Report (Mo, Da, Yr)	Year of Report
Paiu	te Pipeline Company	(1) [ (2) [	X An Original A Resubmission	(IVIO, Da, 11) //	Dec. 31, 2002
	List of Schedules (I				
				nation or amounts h	ave been reported for
Ente	r in column (d) the terms "none," "not applicable," or "NA" as and in pages. Omit pages where the responses are "none," "not and applicable," and and applicable, and applicab	opropria	e," or "NA."	nation of amounts in	ave been reported for
-	Title of Schedule		Reference	Date Revised	Remarks
Line	Tide of Schedule		Page No.		
No.	(a)		(b)	(c)	(d)
_	GENERAL CORPORATE INFORMATION AND				
	FINANCIAL STATEMENTS	<del></del>			
1	Security Holders and Voting Powers		107		Not Applicable
2	Comparative Balance Sheet		110-113		
3	Statement of Income for the Year		114-116		
4	Statement of Accumulated Comprehensive Income and Hedging Activities		117		Not Applicable
5	Statement of Retained Earnings for the Year		118-119		
6	Statements of Cash Flows		120-121		
7	Notes to Financial Statements		122		
	BALANCE SHEET SUPPORTING SCHEDULES				
	(Assets and Other Debits)				
8	Gas Plant in Service		204-209		
9	General Information on Plant and Operations		211		
10	Gas Property and Capacity Leased From and to Others		212-213		
11	Accumulated Provision for Depreciation of Gas Utility Plant		219		
12	Other Regulatory Assets - Gas		232		
	BALANCE SHEET SUPPORTING SCHEDULES				
	(Liabilities and Other Credits)				
13	Capital Stock and Long-Term Debt Data		250		
14	Other Regulatory Liabilities		278		Not Applicable
	INCOME ACCOUNT SUPPORTING SCHEDULES				
15	Gas Operating Revenues		300-301		
16	Gas Operation and Maintenance Expenses	·	317-325		
	GAS PLANT STATISTICAL DATA				
17	Gas Account-Natural Gas	-	520		
18	Footnote Reference		551		
19	Footnote Text		552		
					1

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Nam	e of Respondent	This Report Is:	Date of Report	Year of Report
	te Pipeline Company	(1) X An Original (2) A Resubmission	(Mo, Da, Yr)	Dec. 31, 2002
		(2) A Resubmission eet (Assets and Other Debit	<u> </u>	
			Balance at End	Balance at End
Line No.	Title of Account	Reference Page Number	of Current Year (in dollars)	of Previous Year (in dollars)
	(a)	(b)	(c)	(d)
1	UTILITY PLANT	200-201	119,823,348	118,403,072
2	Utility Plant (101-106, 114)			473,923
3	Construction Work in Progress (107)	200-201	283,679	
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201	120,107,027	118,876,995
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)		43,129,442	39,527,467 79,349,528
6	Net Utility Plant (Total of line 4 less 5)		76,977,585	79,349,320
7	Nuclear Fuel (120.1 thru 120.4, and 120.6)		-	0
8	(Less) Accum. Provision for Amort., of Nuclear Fuel Assemblies (120	1.5)	0	0
9	Nuclear Fuel (Total of line 7 less 8)		76,977,585	79,349,528
10	Net Utility Plant (Total of lines 6 and 9)			
11	Utility Plant Adjustments (116)	122	0	0
12	Gas Stored-Base Gas (117.1)	220	0	0
13	System Balancing Gas (117.2)	220	0	0
14	Gas Stored in Reservoirs and Pipelines-Noncurrent (117.3)	220	0	0
15	Gas Owned to System Gas (117.4)	220	0	0
16	OTHER PROPERTY AND INVESTMENTS		244.000	244 800
17	Nonutility Property (121)		341,023	341,023
18	(Less) Accum. Provision for Depreciation and Amortization (122)		0	0
19	Investments in Associated Companies (123)	222-223	0	0
20	Investments in Subsidiary Companies (123.1)	224-225	0	0
21	(For Cost of Account 123.1 See Footnote Page 224, line 40)			
22	Noncurrent Portion of Allowances		0	0
23	Other Investments (124)	222-223	0	0
24	Special Funds (125 thru 128)		0	0
25	TOTAL Other Property and Investments (Total of lines 17-20, 22-2	4)	341,023	341,023
26	CURRENT AND ACCRUED ASSETS			
27	Cash (131)		109,325	48,153
28	Special Deposits (132-134)		0	0
29	Working Funds (135)		0	0
30	Temporary Cash Investments (136)	222-223	0	0
31	Notes Receivable (141)		0	0
32	Customer Accounts Receivable (142)		1,706,765	2,540,982
33	Other Accounts Receivable (143)		0	0
34	(Less) Accum. Provision for Uncollectible Accounts - Credit (144)		0	0
35	Notes Receivable from Associated Companies (145)		0	0
36	Accounts Receivable from Associated Companies (146)		4,675,501	4,770,351
37	Fuel Stock (151)		0	0
38	Fuel Stock Expenses Undistributed (152)		0	0
39	Residuals (Elec) and Extracted Products (Gas) (153)		0	0
40	Plant Materials and Operating Supplies (154)		0	0
41	Merchandise (155)		0	0
42	Other Materials and Supplies (156)		0	0
43	Nuclear Materials Held for Sale (157)		0	0
	1		<del></del>	L

Nam	e of Respondent	This Rep	ort is:	Date of Report	Year of Report
Pait	Paiute Pipeline Company (1) (2)		An Original  A Resubmission	(Mo, Da, Yr)	Dec. 31, 2002
	Comparative Balance Sheet (A			tinued)	
Line	Title of Account		Reference	Balance at End	Balance at End
No.	Title of Account		Page Number	of Current Year	of Previous Year
			<i>a</i> ->	(in dollars)	(in dollars)
44	(a) Allowances (158.1 and 158.2)		(b)	(c)	(d)
45	(Less) Noncurrent Portion of Allowances		-	0	0
46	Stores Expense Undistributed (163)		<del></del>	0	0
47	Gas Stored Underground-Current (164.1)		220	0	0
48	Liquefied Natural Gas Stored and Held for Processing (164.2 thru 16-	4.3)	220	267,550	267,550
49	Prepayments (165)	7.0)	230	0	0
50	Advances for Gas (166 thru 167)		200	o	0
51	Interest and Dividends Receivable (171)			0	0
52	Rents Receivable (172)			0	0
53	Accrued Utility Revenues (173)			0	0
54	Miscellaneous Current and Accrued Assets (174)			0	0
55	Derivative Instrument Assets (175)			0	0
56	Derivative Instrument Assets (173)			0	0
57	TOTAL Current and Accrued Assets (Total of lines 27 thru 54)			6,759,141	7,627,036
58	DEFERRED DEBITS			0,100,111	7,027,000
59	Unamortized Debt Expense (181)			0	0
60	Extraordinary Property Losses (182.1)		230	0	
61	Unrecovered Plant and Regulatory Study Costs (182.2)		230	1,661,176	1,661,176
62	Other Regulatory Assets (182.3)		232	2,026,670	592,412
63	Preliminary Survey and Investigation Charges (Electric)(183)		202	2,020,070	0
64	Preliminary Survey and Investigation Charges (Electric) 1037  Preliminary Survey and Investigation Charges (Gas)(183.1 and 183.2	,		747,622	388,731
65	Clearing Accounts (184)	,		0	000,707
66	Temporary Facilities (185)			0	0
67	Miscellaneous Deferred Debits (186)		233	0	0
68	Deferred Losses from Disposition of Utility Plant (187)		200	0	0
69	Research, Development, and Demonstration Expend. (188)			0	0
70	Unamortized Loss on Reacquired Debt (189)		·····	0	0
71	Accumulated Deferred Income Taxes (190)		234-235	140,883	217,129
72	Unrecovered Purchased Gas Costs (191)		201 200	0	0
73	TOTAL Deferred Debits (Total of lines 59 thru 72)			4,576,351	2,859,448
74	TOTAL Assets and Other Debits (Total of lines 10-15,25,57,and 73	,		88,654,100	90,177,035

Nam	e of Respondent	This Rep	ort ls:	Date of Report	Year of Report
	te Pipeline Company		An Original  A Resubmission	(Mo, Da, Yr)	Dec. 31, 2002
	Comparative Balance She	<u> </u>			
		et (Liabilit		Balance at End	Balance at End
Line No.	Title of Account		Reference Page Number	of Current Year (in dollars)	of Previous Year (in dollars)
	(a)		(b)	(c)	(d)
1	PROPRIETARY CAPITAL				7.74
2	Common Stock Issued (201)		250-251	10	10
3	Preferred Stock Issued (204)		250-251	0	0
4	Capital Stock Subscribed (202, 205)		252	0	0
5	Stock Liability for Conversion (203, 206)		252	0	0
6	Premium on Capital Stock (207)		252	90	90
7	Other Paid-In Capital (208-211)		253	0	0
8	Installments Received on Capital Stock (212)		252	0	0
9	(Less) Discount on Capital Stock (213)		254	0	0
10	(Less) Capital Stock Expense (214)		254	0	0
11	Retained Earnings (215, 215.1, 216)		118-119	34,831,033	30,960,849
12	Unappropriated Undistributed Subsidiary Earnings (216.1)		118-119	0	0
13	(Less) Reacquired Capital Stock (217)		250-251	0	0
14	Accumulated Other Comprehensive Income (219)		117	0	0
15	TOTAL Proprietary Capital (Total of lines 2 thru 14)			34,831,133	30,960,949
16	LONG TERM DEBT				<u> </u>
17	Bonds (221)		256-257	0	0
18	(Less) Reacquired Bonds (222)		256-257	0	0
19	Advances from Associated Companies (223)		256-257	15,245,534	15,245,534
20	Other Long-Term Debt (224)		256-257	0	0
21	Unamortized Premium on Long-Term Debt (225)		258-259	0	0
22	(Less) Unamortized Discount on Long-Term Debt-Dr (226)		258-259	0	0
23	(Less) Current Portion of Long-Term Debt			0	0
24	TOTAL Long-Term Debt (Total of lines 17 thru 23)			15,245,534	15,245,534
25	OTHER NONCURRENT LIABILITIES				
26	Obligations Under Capital Leases-Noncurrent (227)			0	0
27	Accumulated Provision for Property Insurance (228.1)			0	0
28	Accumulated Provision for Injuries and Damages (228.2)			0	50,000
29	Accumulated Provision for Pensions and Benefits (228.3)			0	0
30	Accumulated Miscellaneous Operating Provisions (228.4)			0	0
31	Accumulated Provision for Rate Refunds (229)			0	0

33 CURRENT AND ACC 34 Current Portion of Lo 35 Notes Payable (231) 36 Accounts Payable (2331) 37 Notes Payable to Ass	232) sociated Companies (233) Associated Companies (234) (235) ) (7) (238)	(2) A f	n Original Resubmission Other Credits)(co Reference Page Number (b)	(Mo, Da, Yr) / /  pottinued)  Balance at End of Current Year (in dollars) (c)  0  0  18,237  19,931,313  1,324,667	Dec. 31, 2002  Balance at End of Previous Year (in dollars) (d)  50,000  0  18,237  23,333,202  1,414,628
Line No.  32 TOTAL Other Nonce 33 CURRENT AND ACC 34 Current Portion of Lo 35 Notes Payable (231) 36 Accounts Payable to Ass 38 Accounts Payable to Ass 39 Customer Deposits (240) 40 Taxes Accrued (236) 41 Interest Accrued (237) 42 Dividends Declared (43 Matured Long-Term 44 Matured interest (240)	(a)  current Liabilities (Total of lines 26 thru 31)  CRUED LIABILITIES  ong-Term Debt  232)  sociated Companies (233)  Associated Companies (234)  (235)  )  (238)	abilities and	Other Credits)(co Reference Page Number (b)	Dentinued)  Balance at End of Current Year (in dollars) (c)  0  0  18,237  19,931,313  1,324,667	of Previous Year (in dollars) (d) 50,000 0 0 18,237 23,333,202
No.  32 TOTAL Other Nonce 33 CURRENT AND ACC 34 Current Portion of Lo 35 Notes Payable (231) 36 Accounts Payable (237) 37 Notes Payable to Ass 38 Accounts Payable to Ass 39 Customer Deposits (237) 40 Taxes Accrued (236) 41 Interest Accrued (236) 42 Dividends Declared (237) 43 Matured Long-Term 44 Matured interest (246)	(a)  current Liabilities (Total of lines 26 thru 31)  CRUED LIABILITIES  ong-Term Debt  232)  sociated Companies (233)  Associated Companies (234)  (235)  )  (238)		Reference Page Number (b)	Balance at End of Current Year (in dollars) (c) 0  0  18,237  19,931,313  1,324,667	of Previous Year (in dollars) (d) 50,000 0 0 18,237 23,333,202
No.  32 TOTAL Other Nonce 33 CURRENT AND ACC 34 Current Portion of Lo 35 Notes Payable (231) 36 Accounts Payable (237) 37 Notes Payable to Ass 38 Accounts Payable to Ass 39 Customer Deposits (237) 40 Taxes Accrued (236) 41 Interest Accrued (236) 42 Dividends Declared (237) 43 Matured Long-Term 44 Matured interest (246)	(a) current Liabilities (Total of lines 26 thru 31) CRUED LIABILITIES ong-Term Debt  232) ssociated Companies (233) Associated Companies (234) (235) ) (77) (238)		Page Number (b)	of Current Year (in dollars) (c)  0  0  18,237  19,931,313  1,324,667	of Previous Year (in dollars) (d) 50,000 0 0 18,237 23,333,202
33 CURRENT AND ACC 34 Current Portion of Lo 35 Notes Payable (231) 36 Accounts Payable (2 37 Notes Payable to Ass 38 Accounts Payable to 39 Customer Deposits (2 40 Taxes Accrued (236) 41 Interest Accrued (237 42 Dividends Declared (43 Matured Long-Term 44 Matured interest (240)	current Liabilities (Total of lines 26 thru 31)  CRUED LIABILITIES  ong-Term Debt  232)  associated Companies (233)  a Associated Companies (234)  (235)  )  (238)			0 0 0 18,237 19,931,313 1,324,667	50,000 0 0 18,237 23,333,202
33 CURRENT AND ACC 34 Current Portion of Lo 35 Notes Payable (231) 36 Accounts Payable (2 37 Notes Payable to Ass 38 Accounts Payable to 39 Customer Deposits (2 40 Taxes Accrued (236) 41 Interest Accrued (237 42 Dividends Declared (43 Matured Long-Term 44 Matured interest (240)	CRUED LIABILITIES  ong-Term Debt  232) sociated Companies (233) Associated Companies (234) (235) ) (7) (238)		262-263	0 0 18,237 19,931,313 1,324,667	0 0 18,237 23,333,202
34 Current Portion of Lo 35 Notes Payable (231) 36 Accounts Payable (2 37 Notes Payable to Ass 38 Accounts Payable to 39 Customer Deposits (2 40 Taxes Accrued (236) 41 Interest Accrued (23 42 Dividends Declared (43 43 Matured Long-Term 44 Matured interest (240	ong-Term Debt  232) ssociated Companies (233) Associated Companies (234) (235) ) (77) (238)		262-263	0 18,237 19,931,313 1,324,667	0 18,237 23,333,202
35 Notes Payable (231) 36 Accounts Payable (237) 37 Notes Payable to Ass 38 Accounts Payable to 39 Customer Deposits (236) 40 Taxes Accrued (236) 41 Interest Accrued (237) 42 Dividends Declared (43 Matured Long-Term 44 Matured interest (240)	232) sociated Companies (233) Associated Companies (234) (235) ) (7) (238)		262-263	18,237 19,931,313 1,324,667	23,333,202
36 Accounts Payable (2: 37 Notes Payable to Ass 38 Accounts Payable to 39 Customer Deposits (: 40 Taxes Accrued (236) 41 Interest Accrued (237) 42 Dividends Declared (: 43 Matured Long-Terminal (:)	esociated Companies (233) Associated Companies (234) (235) (27) (238)		262-263	19,931,313 1,324,667	23,333,202
37 Notes Payable to Ass 38 Accounts Payable to 39 Customer Deposits (234) 40 Taxes Accrued (236) 41 Interest Accrued (237) 42 Dividends Declared (237) 43 Matured Long-Term (247)	sociated Companies (233)  Associated Companies (234) (235)  (77) (238)		262-263	19,931,313 1,324,667	23,333,202
38 Accounts Payable to 39 Customer Deposits (2) 40 Taxes Accrued (236) 41 Interest Accrued (237) 42 Dividends Declared (2) 43 Matured Long-Term 44 Matured Interest (240)	20 Associated Companies (234) (235) ) (27) (238)		262-263	1,324,667	
39 Customer Deposits (2) 40 Taxes Accrued (236) 41 Interest Accrued (237) 42 Dividends Declared (237) 43 Matured Long-Term 44 Matured Interest (240)	(235) ) (7) (238)		262-263		1,414,020
40 Taxes Accrued (236) 41 Interest Accrued (237) 42 Dividends Declared ( 43 Matured Long-Term 44 Matured Interest (240)	) (238)		262-263	01	0
41 Interest Accrued (23) 42 Dividends Declared ( 43 Matured Long-Term 44 Matured Interest (24)	(238)			612,957	3,436,923
<ul><li>42 Dividends Declared (</li><li>43 Matured Long-Term</li><li>44 Matured Interest (24)</li></ul>	(238)			0	0
43 Matured Long-Term 44 Matured Interest (24)	<u> </u>	1		0	0
44 Matured Interest (240				0	0
				0	0
				0	0
	ent and Accrued Liabilities (242)		268	0	0
	Capital Leases-Current (243)			0	0
	<u></u>			0	0
48 Derivative Instrumen				0	0
	nt Liabilities - Hedges (245)			21,887,174	28,202,990
	d Accrued Liabilities (Total of lines 34 thru 49)			21,007,77	
51 DEFERRED CREDIT	<del></del>			0	0
	ed Investment Tax Credits (255)			0	0
	n Disposition of Utility Plant (256)			0	0
55 Other Deferred Cred			269	433,930	1,074,142
56 Other Regulatory Lia			278	0	0
	on Reacquired Debt (257)		260	0	0
	red Income Taxes (281-283)		200	16,256,329	14,643,420
	Credits (Total of lines 52 thru 58)			16,690,259	15,717,562
L.,	and Other Credits (Total of lines 15,24,32,50,and	1 59)		88,654,100	90,177,035

No	o of Possendont	This Report Is:	Date of Report	Year of Report
	te of Respondent	(1) XAn Original	(Mo, Da, Yr)	Dec. 31, 2002
raiu —	ute Pipeline Company	(2) A Resubmission		
	the state of the s	Income for the Year		
i,j) i colui 2.	Report amounts for accounts 412 and 413, Revenue and Expense a similar manner to a utility department. Spread the amount mns (c) and (d) totals.  Report amounts in discount 414, Other Utility Operating Incom Report data for lines 7, 9, and 10 for Natural Gas companies upon the second seco	(s) over lines 2 thru 24 as ne, in the same manner as	appropriate. Include th accounts 412 and 413	ese amounts in above.
٥.	Title of Account	Reference	Total	Total
ine No.		Page Number	Current Year (in dollars) (c)	Previous Year (in dollars) (d)
1	(a) UTILITY OPERATING INCOME	(0)		· · · · · · · · · · · · · · · · · · ·
2	Gas Operating Revenues (400)	300-301	30,673,049	30,785,427
3	Operating Expenses			
4	Operation Expenses (401)	317-325	15,240,628	15,059,393
5	Maintenance Expenses (402)	317-325	2,639,497	2,472,955
6	Depreciation Expense (403)	336-338	3,722,139	3,671,652
7	Amortization and Depletion of Utility Plant (404-405)	336-338	286,572	163,258
8	Amortization of Utility Plant Acu. Adjustment (406)	336-338	0	0
9	Amort. of Prop. Losses, Unrecovered Plant and Reg. Study Costs (407.1)		0	0
10	Amortization of Conversion Expenses (407.2)		0	0
11	Regulatory Debits (407.3)		0	0
12	(Less) Regulatory Credits (407.4)		0	0
13	Taxes Other than Income Taxes (408.1)	262-263	1,367,937	1,415,952
14	Income Taxes-Federal (409.1)	262-263	866,683	1,153,874
15	Income Taxes-Other (409.1)	262-263	0	0
16	Provision of Deferred Income Taxes (410.1)	234-235	1,162,574	1,345,012
17	(Less) Provision for Deferred Income Taxes-Credit (411.1)	234-235	111,240	334,472
18	Investment Tax Credit Adjustment-Net (411.4)		0	0
19	(Less) Gains from Disposition of Utility Plant (411.6)		0	0
20	Losses from Disposition of Utility Plant (411.7)		0	0
21	(Less) Gains from Disposition of Allowances (411.8)		0	0
22	Losses from Disposition of Allowances (411.9)		0	0
23	TOTAL Utility Operating Expenses (Total of lines 4 thru 22)		25,174,790	24,947,624
24 24	Net Utility Operating Income (Total of lines 2 less 23) (Carry forward to page 116,	line 25)	5,498,259	5,837,803

Name of Respondent			This F	Report Is:	Date of Report (Mo, Da, Yr)	Year of Report	
Paiute	e Pipeline Company			(1) (2)	X An Original	(IVIO, Da, 11)	Dec. 31, 2002
			Statement of I				
5. If	the columns are ins	if the previous year's fig ufficient for reporting a ne blank space on page	dditional utility dep	oartme	nts, supply the appr	or reports. opriate account titles,	lines 2 to 23, and
ine No.	Elec. Utility Current Year (in dollars) (e)	Elec. Utility Previous Year (in dollars) (f)	Gas Utility Current Year (in dollars) (g)		Gas Utility Previous Year (in dollars) (h)	Other Utility Current Year (in dollars) (i)	Other Utility Previous Year (in dollars) (j)
1			20.672.4	040	20 705 427		0
2	0	0	30,673,0	049	30,785,427	0	U
3	0	0	15,240,6	628	15,059,393	0	0
5	0	0	2,639,4		2,472,955	0	0
6	0	0	3,722,		3,671,652	0	0
7	0	0	286,5	572	163,258	0	0
8	0	0		0	0	0	0
9	0	0		0	0	0	0
10	0	0		<u> </u>	0	0	0
11	0	0		0	0	0	0
12	0	0	1,367,9	0	0 1,415,952	0	0
14	0	0	866,6		1,153,874	0	0
15	0	0	000,0	0	0	0	0
16	0	0	1,162,5	574	1,345,012	0	0
17	0	0	111,2	240	334,472	0	0
18	0	0		0	0	0	0
19	0	0		0	0	0	0
20	0	0		0	0	0	0
21	0	0		0	0	0	0
22	0	0	25,174,7	0 700	24,947,624	0	0
24	0	0	5,498,2		5,837,803	0	0

Nam	e of Respondent	This Rep		Date of Report	Year of Report
	te Pipeline Company		An Original	(Mo, Da, Yr)	Dec. 31, 2002
	Statement of Inco		A Resubmission	,,,	
		ite ioi tile	Reference	Total	Total
Line	Title of Account		Page Number	Current Year	Previous Year
No.			J	(in dollars)	(in dollars)
	(a)		(b)	(c)	(d)
25	Net Utility Operating Income (Carried forward from page 114)			5,498,259	5,837,803
26	OTHER INCOME AND DEDUCTIONS				
27	Other Income				
28	Nonutility Operating Income				
29	Revenues form Merchandising, Jobbing and Contract Work (415)			0	0
30	(Less) Costs and Expense of Merchandising, Job & Contract Work (416)			0	0
31	Revenues from Nonutility Operations (417)			0	0
32	(Less) Expenses of Nonutility Operations (417.1)			0	0
33	Nonoperating Rental Income			0	0
34	Equity in Earnings of Subsidiary Companies (418.1)		119	0	0
35	Interest and Dividend Income (419)			0	7,267
36	Allowance for Other Funds Used During Construction (419.1)			1,646	4,698
37	Miscellaneous Nonoperating Income (421)			0	0
38	Gain on Disposition of Property (421.1)			0	0
39	TOTAL Other Income (Total of lines 29 thru 38)			1,646	11,965
40	Other Income Deductions				
41	Loss on Disposition of Property (421.2)			0	0
42	Miscellaneous Amortization (425)			0	0
43	Miscellaneous Income Deductions (426.1 thru 426.5)		340	5,000	0
44	TOTAL Other Income Deductions (Total of lines 41 thru 43)		340	5,000	0
45	Taxes Applic. to Other Income and Deductions				
46	Taxes Other than Income Taxes (408.2)		262-263	0	0
47	Income Taxes-Federal (409.2)		262-263	( 1,174)	4,188
48	Income Taxes-Other (409.2)		262-263	0	0
49	Provision for Deferred Income Taxes (410.2)		234-235	0	0
50	(Less) Provision for Deferred Income Taxes-Credit (411.2)	· <del></del>	234-235	0	0
51	Investment Tax Credit Adjustments-Net (411.5)			0	0
52	(Less) Investment Tax Credits (420)			0	0
53	TOTAL Taxes on Other Income and Deductions (Total of lines 46-52)			( 1,174)	4,188
54	Net Other Income and Deductions (Total of lines 39, 44, 53)			( 2,180)	7,777
55	INTEREST CHARGES				
56	Interest on Long-Term Debt (427)			0	0
57	Amortization of Debt Disc. and Expense (428)		258-259	0	0
58	Amortization of Loss on Reacquired Debt (428.1)			0	0
59	(Less) Amortization of Premium on Debt-Credit (429)		258-259	0	0
60	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)			0	
61	Interest on Debt to Associated Companies (430)		340	1,627,688	2,332,106
62	Other Interest Expense (431)		340	4.703	54 941
63	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)			1,793	54,841 2,277,265
64	Net Interest Charges (Total of lines 56 thru 63)			1,625,895	3,568,315
65	Income Before Extraordinary Items (Total of lines 25,54 and 64)	<del></del>		3,870,184	3,500,315
66	EXTRAORDINARY ITEMS			0	0
67	Extraordinary Income (434)			0	0
68	(Less) Extraordinary Deductions (435)			0	0
69	Net Extraordinary Items (Total of line 67 less line 68)		262-263	0	0
70	Income Taxes-Federal and Other (409.3)		202-203	0	0
71	Extraordinary Items after Taxes (Total of line 69 less line 70)				3,568,315
72	Net Income (Total of lines 65 and 71)		1	3,870,184	J.388.313

Nam	e of Respondent	This	Report Is:	Date of Report	Year of Report
	te Pipeline Company		X An Original	(Mo, Da, Yr) / /	Dec. 31, 2002
		(2)	A Resubmission		500. 01, <u>2002</u>
	Statement of Retained			, <u>,,,,</u> ,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
1. Re	eport all changes in appropriated retained earnings, unappropriated retained earning	s, and u	nappropriated undistributed s	subsidiary earnings for the yea	r. [
2. Ea	ach credit and debit during the year should be identified as to the retained earnings a	ccount i	n which recorded (Accounts	133, 436-439 inclusive). Show	the contra primary account
affecte	d in column (b).				
3. St	ate the purpose and amount for each reservation or appropriation of retained earning	gs.			
4. Lis	st first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the	opening	balance of retained earnings	s. Follow by credit, then debit	items, in that order.
5. Sł	now dividends for each class and series of capital stock.				
			Contra Primary	Current Year	Previous Year
_ine	Item		Account Affected	Amount	Amount
No.				(in dollars)	(in dollars)
	(a)		(b)	(c)	(d)
J					
	UNAPPROPRIATED RETAINED EARNINGS				
1	Balance-Beginning of Year			30,960,849	27,392,534
2	Changes (Identify by prescribed retained earnings accounts)				
3	Adjustments to Retained Earnings (Account 439)				
4	TOTAL Credits to Retained Earnings (Account 439) (footnote details)				
5	TOTAL Debits to Retained Earnings (Account 439) (footnote details)				
6	Balance Transferred from Income (Acct 433 less Acct 418.1)			3,870,184	3,568,315
7	Appropriations of Retained Earnings (Account 436)				
8	TOTAL Appropriations of Retained Earnings (Account 436) (footnote details)				
9	Dividends Declared-Preferred Stock (Account 437)				
10	TOTAL Dividends Declared-Preferred Stock (Account 437) (footnote details)				
11	Dividends Declared-Common Stock (Account 438)				
12	TOTAL Dividends Declared-Common Stock (Account 438) (footnote details)				
13	Transfers from Account 216.1, Unappropriated Undistributed Subsidiary Earnings				
14	Balance-End of Year (Total of lines 1, 4, 5, 6, 8, 10, 12, and 13)			34,831,033	30,960,849
14				04,001,000	50,000,040
10	APPROPRIATED RETAINED EARNINGS (Account 215)				
16	TOTAL Appropriated Retained Earnings (Account 215) (footnote details)	(100000	nt 215 1\		
	APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL	. (ACCOU	nt 215.1)		
17	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account				
18	TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines		.,	34,831,033	30,960,849
19	TOTAL Retained Earnings (Accounts 215, 215.1, 216) (Total of lines 14 and 1	`		34,031,033	30,900,049
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1	)			
20	Balance-Beginning of Year (Debit or Credit)				
21	Equity in Earnings for Year (Credit) (Account 418.1)				
22	(Less) Dividends Received (Debit)				
23	Other Changes (Explain)				
24	Balance-End of Year		<u></u>		

Nam	ne of Respondent This Report Is:	1 /6	ate of Report	Year of Report
	to Bineline Company	9	/ио, Da, Yr) / /	Dec. 31, 2002
· an	(2) A Res	ubmission		200.01, 2222
	Statement of Cash Flows	400 D : : 11-		encillation between
'Cas 2. ( 3. ( activ 4. ( assu	Information about noncash investing and financing activities should be provided on pag h and Cash Equivalents at End of Year" with related amounts on the balance sheet. Under "Other" specify significant amounts and group others.  Operating Activities-Other: Include gains and losses pertaining to operating activities or ities should be reported in those activities. Show on page 122 the amounts of interest Investing Activities: Include at Other (Line 27) net cash outflow to acquire other comparamed on page 122. Do not include on this statement the dollar amount of leases capital nciliation of the dollar amount of leases capitalized with the plant cost on page 122.	nly. Gains and lose paid (net of amoun nies. Provide a rec	ses pertaining to invents capitalized) and in onciliation of assets	esting and financing come taxes paid. acquired with labilities
ine	Description (See Instrctions for explanation of codes)		Current Year	Previous Year
No.	•		Amount	Amount
	(a)		(b)	(c)
1	Net Cash Flow from Operating Activities		3,870,184	3,568,315
2	Net Income (Line 72(c) on page 116)		3,670,104	3,300,313
3	Noncash Charges (Credits) to Income:		2 722 420	3,671,652
4	Depreciation and Depletion	A STATE OF THE STA	3,722,139 286,572	163,258
5	Amortization of (Specify).		1,689,155	769,256
6	Deferred Income Taxes (Net)		1,009,100	709,230
7	Investment Tax Credit Adjustments (Net)		020.067	( 240,626)
8	Net (Increase) Decrease in Receivables		929,067	( 240,020)
9	Net (Increase) Decrease in Inventory			
10	Net (Increase) Decrease in Allowances Inventory		( 2,913,927)	1,165,119
11	Net Increase (Decrease) in Payables and Accrued Expenses		( 1,434,258)	241,284
12	Net (Increase) Decrease in Other Regulatory Assets		( 1,434,230)	241,204
13	Net Increase (Decrease) in Other Regulatory Liabilities		1,646	4,698
14	(Less) Allowance for Funds Used During Construction		1,040	4,000
15	(Less) Undistributed Earnings from Subsidiary Companies		4 4 040 103)	137,847
16	Other		( 1,049,103)	197,047
17	Net Cash Provided by (Used in) Operating Activities		5 000 400	0.474.407
18	(Total of Lines 2 thru 16.?)		5,098,183	9,471,407
19				
20	Cash Flows from Investment Activities:			
21	Construction and Acquisition of Plant (including land):			4 040 570)
22	Gross Additions to Utility Plant (less nuclear fuel)		( 1,625,672)	( 1,619,570)
23	Gross Additions to Nuclear Fuel			
24	Gross Additions to Common Utility Plant			
25	Gross Additions to Nonutility Plant		4.046	4 609
26	(Less) Allowance for Other Funds Used During Construction		1,646	( 23,028)
27	Net Salvage:		( 7,804)	( 1,647,296)
28	Cash Outflows for Plant (Total of lines 22 thru 27.?)		( 1,635,122)	( 1,047,290)
29				<u></u>
30	Acquisition of Other Noncurrent Assets (d)			
31	Proceeds from Disposal of Noncurrent Assets (d)			
32	Investments in and Advances to Assoc. and Subsidiary Companies			
33				
34 35	Contributions and Advances from Assoc. and Subsidiary Companies  Disposition of Investments in (and Advances to)			
				-
36 37	Associated and Subsidiary Companies			
38	Purchase of Investment Securities (a)			
39	Proceeds from Sales of Investment Securities (a)			
J.J	1 100000 HOIII Odies of Intestinent occurres (a)			

Nam	e of Respondent	This Report Is:	Date of Report	Year of Report
	te Pipeline Company	(1) X An Original	(Mo, Da, Yr)	Dec. 31, 2002
		(2) A Resubmission	, , ,	
		ash Flows (continued)		
Line	Description (See Instrctions for explanation of	codes)	Current Year Amount	Previous Year Amount
No.	(a)		(b)	(c)
40	Loans Made or Purchased		(0)	(-)
41	Collections on Loans			
	Collections on Loans			
42	Net/James Decrease in Respiration			
43	Net (Increase) Decrease in Receivables  Net (Increase) Decrease in Inventory			
44 45	Net (Increase) Decrease in Inventory  Net (Increase) Decrease in Allowances Held for Speculation			
	Net Increase (Decrease in Allowances Held for Speculation  Net Increase (Decrease) in Payables and Accrued Expenses			
46 47	Other:			
	Net Cash Provided by (Used in) Investing Activities			
48	the state of the s		( 1,635,122)	( 1,647,296)
49	(Total of lines 28 thru 47.?)		( 1,000,122)	( 1,017,200)
50	Oach Flour for Financian Addition			
51	Cash Flows from Financing Activities:			
52	Proceeds from Issuance of:			
53	Long-Term Debt (b)			
54	Preferred Stock			
55	Common Stock			
56	Other.			
57	Net Increase in Short-Term Debt (c)			
58	Other:			
59	Cash Provided by Outside Sources (Total of lines 53 thru 58.?)			
60				
61	Payments for Retirement of:			
62	Long-Term Debt (b)			
63	Preferred Stock			
64	Common Stock			
65	Other.		( 0.404.000)	( 7.007.000)
66	Net Decrease in Short-Term Debt (c)		( 3,401,889)	( 7,897,899)
67				
68	Dividends on Preferred Stock			
69	Dividends on Common Stock			
70	Net Cash Provided by (Used in) Financing Activities			
71	(Total of lines 59 thru 69)		( 3,401,889)	( 7,897,899)
72				
73	Net Increase (Decrease) in Cash and Cash Equivalents	· · · · · · · · · · · · · · · · · · ·	2.182	70.700
74	(Total of line 18, 49 and 71)		61,172	( 73,788)
75				
76	Cash and Cash Equivalents at Beginning of Year		48,153	121,941
77				
78	Cash and Cash Equivalents at End of Year		109,325	48,153

Name of Respondent	This Report is: (1) X An Original	Date of Report (Mo, Da, Yr)	Year of Report		
Paiute Pipeline Company	(2) A Resubmission	11	Dec 31, 2002		
Notes to Financial Statements					

- 1. Provide important disclosures regarding the Balance Sheet, Statement of Income for the Year, Statement of Retained Earnings for the Year, and Statement of Cash Flow, or any account thereof. Classify the disclosures according to each financial statement, providing a subheading for each statement except where a disclosure is applicable to more than one statement. The disclosures must be on the same subject matters and in the same level of detail that would be required if the respondent issued general purpose financial statements to the public or shareholders.
- 2. Furnish details as to any significant contingent assets or liabilities existing at year end, and briefly explain any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or a claim for refund of income taxes of a material amount initiated by the utility. Also, briefly explain any dividends in arrears on cumulative preferred stock.
- 3. Furnish details on the respondent's pension plans, post-retirement benefits other than pensions (PBOP) plans, and post-employment benefit plans as required by instruction no. 1 and, in addition, disclose for each individual plan the current year's cash contributions. Furnish details on the accounting for the plans and any changes in the method of accounting for them. Include details on the accounting for transition obligations or assets, gains or losses, the amounts deferred and the expected recovery periods. Also, disclose any current year's plan or trust curtailments, terminations, transfers, or reversions of assets.
- 4. Where Account 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these item. See General Instruction 17 of the Uniform System of Accounts.
- 5. Explain concisely any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
- 6. Disclose details on any significant financial changes during the reporting year to the respondent or the respondent's consolidated group that directly affect the respondent's gas pipeline operations, including: sales, transfers or mergers of affiliates, investments in new partnerships, sales of gas pipeline facilities or the sale of ownership interests in the gas pipeline to limited partnerships, investments in related industries (i.e., production, gathering), major pipeline investments, acquisitions by the parent corporation(s), and distributions of capital.
- 7. Explain concisely unsettled rate proceedings where a contingency exists such that the company may need to refund a material amount to the utility's customers or that the utility may receive a material refund with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects and explain the major factors that affect the rights of the utility to retain such revenues or to recover amounts paid with respect to power and gas purchases.
- 8. Explain concisely significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and summarize the adjustments made to balance sheet, income, and expense accounts.
- 9. Explain concisely only those significant changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

#### A. Notes to Financial Statements

#### Note 1: General

Paiute Pipeline Company (Paiute), a wholly owned subsidiary of Southwest Gas Corporation, is a natural gas transmission company subject to the jurisdiction of the Federal Energy Regulatory Commission (FERC). Accounting records are maintained in accordance with the FERC Uniform System of Accounts. Paiute operates a transmission system extending from the Idaho-Nevada border to the Reno, Sparks, and Carson City areas and communities in northern and western Nevada. Paiute provides transportation services to Sierra Pacific Power Company in Reno and Sparks, Nevada; Avista Utilities in South Lake Tahoe, California; Southwest Gas Corporation in North Lake Tahoe, California and various locations throughout northern Nevada. In addition, transportation service is provided through firm contracts and capacity release to several large commercial and industrial customers in northern Nevada. The Paiute system includes an LNG facility, which is used to provide third-party gas storage services on a contract basis.

#### B. Notes to Comparative Balance Sheet and Statement of Income

#### Note 2: Summary of Accounting Policies

Gas Utility Plant is stated at cost, less contributions in aid of construction which are netted against Gas Plant. Original cost includes contracted services, material, payroll, and related costs such as taxes and benefits, general and administrative expenses, and an allowance for funds used during construction (AFUDC). The AFUDC rate includes both a debt and equity component.

Depreciation and amortization are computed utilizing the straight-line remaining-life method at rates considered sufficient to amortize costs over estimated service lives.

Gas inventories – The gas stored balance of \$267,550, reflected on the balance sheet, represents LNG cushion gas owned by Paiute and is valued under the average cost method.

Name of Respondent	This Report is:	Date of Report	Year of Report		
	(1) <u>X</u> An Original	(Mo, Da, Yr)	,		
Paiute Pipeline Company	(2) _ A Resubmission	11	Dec 31, 2002		
Notes to Financial Statements					

Income Taxes - Deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax basis. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled.

#### Note 3: LNG Storage Facility

Paiute leases the Harold G. Laub Plant and 61 miles of transmission main in northern Nevada. In July 2002, Paiute provided notice to the Lessor of the election to exercise the option to renew the Lease for one 2.5-year term. The new term will commence on January 6, 2003 and will end on July 6, 2005. The renewed rental payments amount to \$3.3 million annually and \$8.3 million in aggregate. In 2002, the rental payment was \$6.7 million. The lease is accounted for as an operating lease and is treated as such for regulatory purposes.

#### Note 4: Income Taxes

The effective income tax rate for 2002 and 2001 varies from the federal statutory income tax rate. The sources of these differences and the effect of each are summarized as follows:

Federal statutory income tax rate Property-related items Other Consolidated effective income tax rate		2002 35.0% -1.9% 0.0% 33.1%		2001 35.0% 2.7% 0.1% 37.8%
Deferred tax assets and liabilities consisted of the follow	ing:			
	_	2002		2001
Other deferred tax assets:	<u>\$</u>	140,883	<u>\$</u>	217,129
Property-related items, including accelerated depreciation Property-related items previously flowed-through Other	\$	13,465,129 2,026,670 764,530 16,256,329	\$	13,424,783 592,412 626,225 14,643,420
Deferred tax assets reclassed to account 190 Net deferred tax liabilities	<u>\$</u>	(140,883) 16,115,446	\$	(217,129) 14,426,291

Prior to 1981, federal income tax expense was reduced to reflect additional depreciation and other deductions claimed for income tax purposes (flow-through method). Subsequently, deferred taxes have been provided for all differences between book and taxable income (normalization method). The FERC has allowed the recovery of previously flowed-through income tax benefits on property-related items by means of increased federal income tax expense in determining cost of service for ratemaking purposes. Pursuant to Statement of Financial Accounting Standards (SFAS) No. 109, "Accounting for Income Taxes," a deferred tax liability and corresponding regulatory asset of \$2,026,670 is included in the financial statements at December 31, 2002 to reflect the expected recovery of income tax benefits previously flowed-through.

#### Note 5: Accounting for Payroll Taxes and Benefit Costs

In 1994, the FERC Division of Audits examined the books and records of Paiute from January 1989 through December 1993. At the conclusion of the examination, the FERC recommended a revision in accounting procedures such that payroll taxes would be reported in Account 408.1 (Taxes Other Than Income Taxes) and benefit costs in Account 926.0 (Employee Pensions and Benefits) for Form 2-A purposes. Paiute charges these expenses directly to the various operations and maintenance expense accounts based on a labor loading in its accounting records. In compliance with the recommendation of the FERC, Paiute has reduced the amounts reported in operations and maintenance expenses related to payroll taxes and benefit costs and reported payroll taxes in Account 408.1 and benefit costs in the administrative and general section of operations expense.

		_
FERC FORM NO. 2-A (12-96)	Page 122.1	7
		ı

Name of Respondent	This Report is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report  Dec 31, 2002
Paiute Pipeline Company	Notes to Financial Statements		

#### **Notes to Comparative Balance Sheet** C.

Note 6: Notes and Accounts Receivable

The balance in Accounts Receivable from Associated Companies is a receivable from Southwest Gas Corporation.

Note 7: Notes and Accounts Payable

The balances in Notes Payable to Associated Companies and Accounts Payable to Associated Companies are payables to Southwest Gas Corporation.

Note 8: Preliminary Survey and Investigation Charges

Approximately \$389,000 of this balance represents preliminary survey and investigation (PS&I) expenses associated with proposed capacity expansion projects in northern Nevada. The projects are in the preliminary stages with no determination to date as to whether construction will proceed. The balance of the PS&I charges are associated with the 2003 Paiute Expansion Project. The balance is scheduled to be transferred to construction work in progress during the second quarter of 2003.

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Gas Plant in Service (According to the part of the par	e and the next include Account onstruction Not Classified-Gas and retirements for the current of the negative effect of such act be included in column (c) are e cant amount of plant retirement on of such retirements, on an ear in (d) reversals of tentative distr	or preceding year. counts. intries for reversals o s which have not bee stimated basis, with a ibutions of prior year mns (c) and (d),	of tentative distributions of en classified to primary appropriate contra entry to
Gas Plant in Service (Account the original cost of gas plant in service according to the put to Account 101, Gas Plant in Service (Classified), this page that Gas Plant Unclassified, and Account 106, Completed Coolumn (c) and (d), as appropriate corrections of additions a parenthesis credit adjustments of plant accounts to indicate account 106 according to prescribed accounts, on an if necessary, and include the entries in column (c). Also to ted in column (b). Likewise, if the respondent has a significate and of the year, include in column (d) a tentative distribution accumulated depreciation provision. Include also in column tental statement showing the account distributions of these Account  (a)	(2) A Resubmission punts 101, 102, 103, and 106) prescribed accounts. and the next include Account construction Not Classified-Gas and retirements for the current of the negative effect of such acc be included in column (c) are estant amount of plant retirement an of such retirements, on an estant divided in column (d) reversals of tentative districtentative classifications in column (c)  Balance at Beginning of Year	102, Gas Plant Purch or preceding year. counts. Intries for reversals of swhich have not bee stimated basis, with a ibutions of prior year mns (c) and (d),	hased or Sold, Account  If tentative distributions of en classified to primary appropriate contra entry to 's unclassified retirements.
to Account 101, Gas Plant in Service according to the part to Account 101, Gas Plant in Service (Classified), this page that Gas Plant Unclassified, and Account 106, Completed Column (c) and (d), as appropriate corrections of additions a parenthesis credit adjustments of plant accounts to indicate account 106 according to prescribed accounts, on an sif necessary, and include the entries in column (c). Also to ted in column (b). Likewise, if the respondent has a significe end of the year, include in column (d) a tentative distribution accumulated depreciation provision. Include also in column tental statement showing the account distributions of these Account  (a)	prescribed accounts. e and the next include Account onstruction Not Classified-Gas and retirements for the current of the negative effect of such accepted the negative effect of such accepted and amount of plant retirement on of such retirements, on an estimative classifications in columnative classifications in columnative effect of such retirements.	or preceding year. counts. intries for reversals o s which have not bee stimated basis, with a ibutions of prior year mns (c) and (d),	of tentative distributions of en classified to primary appropriate contra entry to 's unclassified retirements.
to Account 101, Gas Plant in Service (Classified), this page at al Gas Plant Unclassified, and Account 106, Completed Column (c) and (d), as appropriate corrections of additions a parenthesis credit adjustments of plant accounts to indicate account 106 according to prescribed accounts, on an is if necessary, and include the entries in column (c). Also to ted in column (b). Likewise, if the respondent has a significe end of the year, include in column (d) a tentative distribution accumulated depreciation provision. Include also in column tental statement showing the account distributions of these Account  (a)	e and the next include Account construction Not Classified-Gas and retirements for the current of the negative effect of such act be included in column (c) are estant amount of plant retirement on of such retirements, on an estant in (d) reversals of tentative districtentative classifications in column (c) Balance at Beginning of Year	or preceding year. counts. intries for reversals o s which have not bee stimated basis, with a ibutions of prior year mns (c) and (d),	of tentative distributions of en classified to primary appropriate contra entry to 's unclassified retirements.
Account (a) BLE PLANT	Balance at Beginning of Yea		Additions
BLE PLANT		ır	
BLE PLANT	(b)	1	(-)
			(c)
Organization			
ranchises and Consents		60,639	
fiscellaneous Intangible Plant		816,273	506,721
OTAL Intangible Plant (Enter Total of lines 2 thru 4)		876,912	506,721
CTION PLANT			
atural Gas Production and Gathering Plant			
Producing Lands			
Producing Leaseholds			
Gas Rights			
Rights-of-Way			
Other Land and Land Rights			
Gas Well Structures			
ield Compressor Station Structures			
ield Measuring and Regulating Station Equipment			
Other Structures			
Producing Gas Wells-Well Construction			
Producing Gas Wells-Well Equipment			
ield Lines			
	3		
		***	
Pipe Lines			
Compressor Equipment			
	Itural Gas Production and Gathering Plant roducing Lands roducing Leaseholds Gas Rights Gights-of-Way Other Land and Land Rights Gas Well Structures Geld Compressor Station Structures Geld Measuring and Regulating Station Equipment Gether Structures Groducing Gas Wells-Well Construction Groducing Gas Wells-Well Equipment Geld Lines Geld Compressor Station Equipment Geld Measuring and Regulating Station Equipment Geld Measuring and Cleaning Equipment Geld Measuring and Gathering Plant (Enter Total of lines & Gathering Plant (Enter Total of lines & Gathering Plant (Enter Total of lines & Gathering Equipment Geld Compressor Station Equipment Geld Measuring Equipment Geld Measuring and Regulating Station Equipment Geld Measuring and Regulating	trural Gas Production and Gathering Plant roducing Lands roducing Leaseholds das Rights dights-of-Way other Land and Land Rights das Well Structures eld Compressor Station Structures eld Measuring and Regulating Station Equipment dither Structures roducing Gas Wells-Well Construction roducing Gas Wells-Well Equipment eld Lines eld Compressor Station Equipment eld Lines eld Compressor Station Equipment eld Measuring and Regulating Station Equipment filling and Cleaning Equipment durification Equipment ther Equipment first Exploration and Development Costs TAL Production and Gathering Plant (Enter Total of lines 8 date of the Cost of th	trural Gas Production and Gathering Plant roducing Lands roducing Leaseholds das Rights dights-of-Way dither Land and Land Rights das Well Structures eld Compressor Station Structures eld Measuring and Regulating Station Equipment dither Structures deld Lines eld Lines eld Compressor Station Equipment eld Measuring and Regulating Station Equipment rilling and Cleaning Equipment durification Equipment ther Equipment msuccessful Exploration and Development Costs TAL Production and Gathering Plant (Enter Total of lines 8 TS EXTRACTION PLANT and and Land Rights fructures and Improvements ktraction and Refining Equipment tipe Lines ktracted Products Storage Equipment

Name of	Respondent		This Report Is:	Date of Report	Year of Report			
Paiute Pi	peline Company		(1) X An Original (2) A Resubmission	(Mo, Da, Yr) / /	Dec. 31, 2002			
	Gas	Plant in Service (Accounts 1		nued)	<b>4</b>			
including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Account 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at end of year.  6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or								
redits to primary account classifications.  7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.  8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give date of								
Line No.	Retirements	Adjustments	Transfers		Balance at End of Year			
	(d)	(e)	(f)		(g)			
2								
3					60,639			
4					1,322,994			
5		······································			1,383,633			
6								
7								
8		<u> </u>						
9								
11								
12					24			
13								
14				<u> </u>	· · · · · · · · · · · · · · · · · · ·			
15								
16								
17								
18 19								
20		-			<del></del>			
21								
22					<del></del>			
23		<u>, , , , , , , , , , , , , , , , , , , </u>						
24								
25								
26								
27 28								
28 29								
30								
31								
32								
33								

Nam	Name of Respondent						f Report Year of Report	
Paiu	ute Pipeline Company	(1) (2)	_		An Onginal A Resubmission		' ' ' '	Dec. 31, 2002
	Gas Plant in Service (Accounts 1	<u> </u>		_		nued)		
	Gas Fight in Delvice (Accounts i	٠٠,	102,	_	75, 4110 100) (CO1111	ilded)		
Line	Account				Balance at			Additions
No.	(2)				Beginning of Yea	ır		(a)
24	(a)	$\dashv$			(b)			(c)
34	346 Gas Measuring and Regulating Equipment	-						
35	347 Other Equipment							
36	TOTAL Products Extraction Plant (Enter Total of lines 28 thru 35	_					<del></del>	
37	TOTAL Natural Gas Production Plant (Enter Total of lines 26 an	a		_			· · · · · · · · · · · · · · · · · · ·	
38	Manufactured Gas Production Plant (Submit Supplementary	-		_				
39	TOTAL Production Plant (Enter Total of lines 37 and 38)	_						
40	NATURAL GAS STORAGE AND PROCESSING PLANT	4						
41	Underground Storage Plant	_						
42	350.1 Land	_						······································
43	350.2 Rights-of-Way	_						
44	351 Structures and Improvements	_						
45	352 Wells	_						
46	352.1 Storage Leaseholds and Rights	[						
47	352.2 Reservoirs	_						
48	352.3 Non-recoverable Natural Gas	_						
49	353 Lines	$\perp$						
50	354 Compressor Station Equipment							
51	355 Other Equipment							:
52	356 Purification Equipment							
53	357 Other Equipment							
54	TOTAL Underground Storage Plant (Enter Total of lines 42 thro	u						
55	Other Storage Plant							
56	360 Land and Land Rights					78,389	i	
57	361 Structures and Improvements					1,367,587		
58	362 Gas Holders							
59	363 Purification Equipment							
60	363.1 Liquefaction Equipment							
61	363.2 Vaporizing Equipment					165,737		
62	363.3 Compressor Equipment							
63	363.4 Measuring and Regulating Equipment	$\neg$						
64	363.5 Other Equipment					1,966,344		221,343
65	TOTAL Other Storage Plant (Enter Total of lines 56 thru 64)					3,578,057		221,343
66	Base Load Liquefied Natural Gas Terminaling and Processing Plant							
67	364.1 Land and Land Rights							
68	364.2 Structures and Improvements							
69	364.3 LNG Processing Terminal Equipment							
70	364.4 LNG Transportation Equipment							
71	364.5 Measuring and Regulating Equipment							
72	364.6 Compressor Station Equipment							
73	364.7 Communications Equipment							
74	364.8 Other Equipment							
75	TOTAL Base Load Liquefied Nat'l Gas, Terminaling and							
76	TOTAL Nat'l Gas Storage and Processing Plant (Total of lines 54,				;	3,578,057		221,343
77	TRANSMISSION PLAN			I				
78	365.1 Land and Land Rights	ヿ				661		
79	365.2 Rights-of-Way	$\neg$				195,464		
80	366 Structures and Improvements					750,525		
		_		_	······································			

Name of Respondent Paiute Pipeline Company				Report Is:  X An Original	(Mo, Da, Yr)	Dec. 31, <u>2002</u>
-aiuti			(2)	A Resubmission	11	Dec. 31, <u>2002</u>
	G	as Plant in Service (Accounts 1	101, 10	)2, 103, and 106) (conti	nued)	
امدا	Retirements	Adjustments		Transfers		Balance at
Line No.				<b>15</b>	1	End of Year (g)
	(d)	(e)	$-\!$	(f)		(9)
34			-+			
35			-			
36			-+			
37			+			
38						
39 40						
41						
42						
43			$\neg \uparrow$			
44			$\neg$			
45			$\neg$	_		
46						
47						
48						
49						
50						
51						
52						
53			_			
54						
55						78,389
56						1,367,587
57			-			7,007,007
58			-			
59 60			$\dashv$			
61			-+			165,737
62			_+			
63						
64	480		$\neg +$			2,187,207
65	480		_			3,798,920
66						
67						
68						
69						
70						
71						
72						
73	W-17					
74						
75						3,798,920
76	480					3,790,920
77 70						661
78 79			$\dashv$			195,464
80	······································		-+			750,525
50						. 55,3=0

Nam	Name of Respondent				oort is: An Original	(Mo, Da		rear or Report
Paiu	ite Pipel	line Company	(1) (2)	片	A Resubmission			Dec. 31, 2002
	,	Gas Plant in Service (Accounts 1	01, 102, 103, and 106) (continued)					
			<del>-</del>	<u> </u>				A dalli a a a
Line	ĺ	Account	- [		Balance at Beginning of Yea			Additions
No.		(a)			(b)	ır		(c)
81	367	Mains	-			8,422,572		87,868
	368	Compressor Station Equipment				9,977,829		75,369
82						8,398,581		310,431
83	369	Measuring and Regulating Station Equipment				3,504,124		
84	370	Communication Equipment	<del></del>					
85	371	Other Equipment				50,475	<del></del>	473,668
86			_		11	1,300,231		770,000
87		RIBUTION PLANT	_					
88	374	Land and Land Rights					<u> </u>	
89	375	Structures and Improvements						
90	376	Mains						
91	377	Compressor Station Equipment	$\bot$					
92	378	Measuring and Regulating Station Equipment-General						
93	379	Measuring and Regulating Station Equipment-City Gate						
94	380	Services						
95	381	Meters						
96	382	Meter Installations						
97	383	House Regulators	$\top$					
98	384	House Regulator Installations						
99	385	Industrial Measuring and Regulating Station Equipment	$\neg$					
100	386	Other Property on Customers' Premises	$\neg$					
101	387	Other Equipment						
102	l	TOTAL Distribution Plant (Enter Total of lines 88 thru 101)						
103	<del> </del>	RAL PLANT						
104	389	Land and Land Rights				12,749		
105	390	Structures and Improvements				103,962		
106	391	Office Furniture and Equipment	+			227,200		10,384
107	392	Transportation Equipment	-			1,570,953		417,563
107	<u> </u>					1,122		
	393	Stores Equipment	+	_		122,052		
109	394	Tools, Shop, and Garage Equipment				60,226	ļ	
110	395	Laboratory Equipment					<del> </del>	187,883
111	396	Power Operated Equipment				414,546 108,459	<del> </del>	107,000
112	397	Communication Equipment					<u> </u>	
113	398	Miscellaneous Equipment				26,603	<del> </del>	615,830
114		Subtotal (Enter Total of lines 104 thru 113)	+			2,647,872		010,000
115	399	Other Tangible Property				0.647.070	ļ <del></del>	615,830
116	ļ	TOTAL General Plant (Enter Total of lines 114 and 115)	$\dashv$			2,647,872		1,817,562
117		TOTAL (Accounts 101 and 106)	$\dashv$		11	8,403,072	<u> </u>	1,017,302
118	<b></b>	Gas Plant Purchased (See Instruction 8)						
119		(Less) Gas Plant Sold (See Instruction 8)	$\dashv$					
120		Experimental Gas Plant Unclassified			····			
121		TOTAL Gas Plant In Service (Enter Total of lines 117 thru 120)	<u> </u>		11	8,403,072		1,817,562

Name	e of Respondent	7	This Report Is:	Date of (Mo, Da	Report	Year of Report
	te Pipeline Company	(	(1) X An Original (2) A Resubmission		n, Yr) / /	Dec. 31, <u>2002</u>
	Ga	as Plant in Service (Accounts 10		nued)		-
ling	Retirements	Adjustments	Transfers			Balance at
Line No.		-				End of Year
	(d)	(e)	(f)			(g)
81	1,752					78,508,688
82	13,409					20,039,789
83	154,682					8,554,330
84						3,504,124
85	100.040					50,475
86	169,843		<u> </u>			111,604,056
87						
88						
89		<del></del>				
90						
91						
92						
93						
94						
95						
96						
97						
98						
99			<del> </del>			
100						
101			<del></del>			
102						
103 104						12,749
104						103,962
106	23,988		<del> </del>			213,596
107	129,936					1,858,580
108	120,000					1,122
109						122,052
110						60,226
111	48,155					554,274
112	24,884					83,575
113						26,603
114	226,963					3,036,739
115						
116	226,963		<del></del>	-		3,036,739
117	397,286					119,823,348
118			<del>-</del>			V
119						
120						- 1,
121	397,286					119,823,348

Name of Respondent	This Report is:	Date of Report	Year of Report
Paiute Pipeline Company	(1) <u>X</u> An Original (2) A Resubmission	(Mo, Da, Yr)	Dec 31, 2002
Talde Tipoline company	General Information on Plant and Operations		<u> </u>

1. In the space below provide a brief description of the plant and operations of the respondent.

3. Provide details covering any important changes in the scope of respondent's operations during the report year.

- Paiute operates a transmission system extending from the Idaho-Nevada border to the Reno, Sparks, and Carson City areas and communities in northern and western Nevada. The FERC regulates the northern Nevada transmission facilities of Paiute and the rates charged for the transportation of gas directly to Sierra Pacific Power Company, Avista Utilities, and Southwest Gas Corporation. The Paiute system includes an LNG facility, which is used to provide third-party gas storage services on a contract basis.
- 2&3. Total plant investment is represented by a pipeline system and related facilities, consisting principally of 834 miles of transmission mains and six compressor stations, with a combined capacity of 20,560 horsepower. Total gas plant at December 31, 2002 was \$120 million, including construction work in progress. Paiute also leases an LNG plant and related transmission facilities. See Note 3 of the Notes to the Financial Statements.

<sup>2.</sup> State the name and location of the fields in which the respondent operates, the number of acres of operated gas lands, number of gas wells, miles of gathering lines, miles of transmission lines, number and capacity of compressor stations, and other information which will give a general idea of the size and nature of the facilities operated by the respondent in the production, gathering, transmission and storage of natural gas.

Nam	e of Respondent		This Report Is:	Date of Report	Year of Report
	te Pipeline Company		(1) 🗓 An Original	(Mo, Da, Yr) / /	Dec. 31, 2002
r alu		- <b>n</b>			
	Ga	as Prope	erty and Capacity Leased from Others	a others for acc opera	tions
	Report below the information called for conc For all leases in which the average annual le applicable: the property or capacity leased.	DOCA DO	ment over the initial term of the leas	C CYCCCA9 MOOO'OO'	describe in column
	Name of Lessor	*	Description of Lea	se	Lease Payments for Current Year
Line No.	(a)	(b)	(c)		(d)
1	PSEG Resources, Inc.		LNG plant and 61 miles of transmission main loc	ated in northern	6,670,352
2			Nevada		
3					
4					
5					
6					
7 8		+			
9					
10					<b> </b>
11					
12					
13					
14		+-			
15 16		+-			
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25					
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32					
33		_			
34					
35					
36					
37					
38					
39 40				··	
41					
42					
43					
44					0.070.000
45	Total				6,670,352

Accumulated Provision for Depreciation of Gas Utility Plant (Account 108)  1. Explain in a footnote any important adjustments during year. 2. Explain in a footnote any difference between the amount for book cost of plant retired, line 10, column (c), and the samount for book cost of plant retired, line 10, column (c), and the such plant in service, page 204-209, column (d), excluding retirements of nondepreciable property.  3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has ecorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentative he book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in unctional classifications.  4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.  5. At lines 7 and 14, add rows as necessary to report all data. Additional rows should be numbered in sequence, etc., and the service and the se	Name	e of Respondent			X An	s. Original	(Mo	, Da, Yr)	i cai oi i c	
1. Explain in a footnote any important adjustments during year. 2. Explain in a footnote any difference between the amount for book cost of plant retired, line 10, column (c), and the slant in service, page 204-209, column (d), excluding retirements of nondepreciable property. 3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatine book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in unctional classifications.  4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.  5. At lines 7 and 14, add rows as necessary to report all data. Additional rows should be numbered in sequence, expected by the sequence of the sequence	Paiut	•		(2)	AR	esubmission			Dec. 31, 2	002
2. Explain in a footnote any difference between the amount for book cost of plant retired, line 10, column (c), and trained in service, page 204-209, column (d), excluding retirements of nondepreciable property.  3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has ecorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatine book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in unctional classifications.  4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.  5. At lines 7 and 14, add rows as necessary to report all data. Additional rows should be numbered in sequence, etc., and the forest time to the forest time to the forest time to the forest time unctional classifications.  1. Balance Beginning of Year  2. Depreciation Provisions for Year, Charged to 3,722,139  3. (403) Depreciation Expense  3. (413) Expense of Gas Plant Leased to Others  5. Transportation Expenses - Clearing  6. Other Clearing Accounts  7. Other Clearing Accounts  8. TOTAL Deprec. Prov. for Year (Total of lines 3 thru 7)  9. Net Charges for Plant Retired:  10. Book Cost of Plant Retired:  11. Cost of Removal  12. Salvage (Credit)  13. TOTAL Net Chrgs for Plant Ret. (Total of lines 10 thru 12)  14. Other Debit or Credit Items (Describe) (foothote details):		Accumulated Provision for De	preciat	ion o	Gas U	Itility Plant (A	ccount	108)		
Item	2. Established	Explain in a footnote any difference between the amount for in service, page 204-209, column (d), excluding retirement for provisions of Account 108 in the Uniform System of A plant is removed from service. If the respondent has a sided and/or classified to the various reserve functional clasook cost of the plant retired. In addition, include all costs it is classifications.	or book nts of r account ignifica issificat include	onde s req nt am ions, ed in	eprecia uire the nount of make retiren	at retirement of plant retire preliminary onent work in	s of de d at yea closing progres	preciable plant bar end which has entries to tentates at year end in	ne recorded s not been evely function the approp	when nalize riate
Section A. BALANCES AND CHANGES DURING YEAR   39,140,312   39,140,312   39,140,312   2   Depreciation Provisions for Year, Charged to   3,722,139   3,722,139   3,722,139   4   (413) Expense of Gas Plant Leased to Others	ine	Item		Total c+d+e)		Gas Plant Service	in	Gas Plant Held for Future Use	Gas Plan to Ot	t Leased hers
Balance Beginning of Year   39,140,312   39,140,312				(-)						
2       Depreciation Provisions for Year, Charged to         3       (403) Depreciation Expense       3,722,139         4       (413) Expense of Gas Plant Leased to Others         5       Transportation Expenses - Clearing         6       Other Clearing Accounts         7       Other Clearing (Specify) (footnote details):         8       TOTAL Deprec. Prov. for Year (Total of lines 3 thru 7)       3,722,139         9       Net Charges for Plant Retired:         10       Book Cost of Plant Retired       ( 397,286)         11       Cost of Removal       ( 9,450)         12       Salvage (Credit)         13       TOTAL Net Chrgs for Plant Ret. (Total of lines 10 thru 12)       ( 406,736)         14       Other Debit or Credit Items (Describe) (footnote details):				39,	140,312	39,	140,312			
3	2		- 4 · · · ·			2				
4 (413) Expense of Gas Plant Leased to Others  5 Transportation Expenses - Clearing  6 Other Clearing Accounts  7 Other Clearing (Specify) (footnote details):  8 TOTAL Deprec. Prov. for Year (Total of lines 3 thru 7)  9 Net Charges for Plant Retired:  10 Book Cost of Plant Retired  11 Cost of Removal  12 Salvage (Credit)  13 TOTAL Net Chrgs for Plant Ret. (Total of lines 10 thru 12)  14 Other Debit or Credit Items (Describe) (footnote details):				3,	722,139	3,	722,139			
6 Other Clearing Accounts 7 Other Clearing (Specify) (footnote details): 8 TOTAL Deprec. Prov. for Year (Total of lines 3 thru 7) 9 Net Charges for Plant Retired: 10 Book Cost of Plant Retired (397,286) (397,286) 11 Cost of Removal (9,450) (9,450) 12 Salvage (Credit) 13 TOTAL Net Chrgs for Plant Ret. (Total of lines 10 thru 12) (406,736) (406,736) 14 Other Debit or Credit Items (Describe) (footnote details):	4			-						
7 Other Clearing (Specify) (footnote details): 8 TOTAL Deprec. Prov. for Year (Total of lines 3 thru 7) 9 Net Charges for Plant Retired: 10 Book Cost of Plant Retired (397,286) (397,286) 11 Cost of Removal (9,450) (9,450) 12 Salvage (Credit) 13 TOTAL Net Chrgs for Plant Ret. (Total of lines 10 thru 12) (406,736) (406,736) 14 Other Debit or Credit Items (Describe) (footnote details):	5	Transportation Expenses - Clearing								
8 TOTAL Deprec. Prov. for Year (Total of lines 3 thru 7)  9 Net Charges for Plant Retired:  10 Book Cost of Plant Retired ( 397,286) ( 397,286)  11 Cost of Removal ( 9,450) ( 9,450)  12 Salvage (Credit)  13 TOTAL Net Chrgs for Plant Ret. (Total of lines 10 thru 12) ( 406,736) ( 406,736)  14 Other Debit or Credit Items (Describe) (footnote details):	6	Other Clearing Accounts								
9 Net Charges for Plant Retired: 10 Book Cost of Plant Retired ( 397,286) ( 397,286) 11 Cost of Removal ( 9,450) ( 9,450) 12 Salvage (Credit) 13 TOTAL Net Chrgs for Plant Ret. (Total of lines 10 thru 12) ( 406,736) ( 406,736) 14 Other Debit or Credit Items (Describe) (footnote details):	7	Other Clearing (Specify) (footnote details):								
10   Book Cost of Plant Retired   ( 397,286)   ( 397,286)	8	TOTAL Deprec. Prov. for Year (Total of lines 3 thru 7)		3,	722,139	3,	722,139			
11   Cost of Removal   ( 9,450)   ( 9,450)     12   Salvage (Credit)       13   TOTAL Net Chrgs for Plant Ret. (Total of lines 10 thru 12)   ( 406,736)   ( 406,736)     14   Other Debit or Credit Items (Describe) (footnote details):	9	Net Charges for Plant Retired:								
12 Salvage (Credit) 13 TOTAL Net Chrgs for Plant Ret. (Total of lines 10 thru 12) ( 406,736) ( 406,736) 14 Other Debit or Credit Items (Describe) (footnote details):	10	Book Cost of Plant Retired		( ;	397,286)	( 3	397,286)			
TOTAL Net Chrgs for Plant Ret. (Total of lines 10 thru 12) ( 406,736) ( 406,736)  Other Debit or Credit Items (Describe) (footnote details):	11	Cost of Removal		(	9,450)	(	9,450)			
14 Other Debit or Credit Items (Describe) (footnote details):	12	Salvage (Credit)								
10.455.745	13	TOTAL Net Chrgs for Plant Ret. (Total of lines 10 thru 12)		( '	406,736)	( 4	106,736)			
15 Balance End of Year (Total of lines 1,8,13,14) 42,455,715 42,455,715	14	Other Debit or Credit Items (Describe) (footnote details):								
	15	Balance End of Year (Total of lines 1,8,13,14)		42	455,715	42,	455,715			
		Batalog Life of Four (Four Charles Hope)								

Nam	e of Respondent	}	This I	Report I	s: Original	(Mo	e of Report o, Da, Yr)	real of Report			
Paiu	te Pipeline Company		(2)		esubmission		11	Dec. 31, 2002			
	Accumulated Provision for Deprecia	ation o	f Gas	Utility F	lant (Accoun	108) (	continued)				
2. plant 3. such recorthe b	1. Explain in a footnote any important adjustments during year.  2. Explain in a footnote any difference between the amount for book cost of plant retired, line 10, column (c), and that reported for gas plant in service, page 204-209, column (d), excluding retirements of nondepreciable property.  3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.  4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.  5. At lines 7 and 14, add rows as necessary to report all data. Additional rows should be numbered in sequence, e.g., 7.01, 7.02, etc.										
Line No.	Item		Total (c+d+e		Gas Plant Service	in	Gas Plant Held for Future Use	Gas Plant Leased to Others (e)			
140.	(a)		(b)		(c)		(d)	(6)			
	Section B. BALANCES AT END OF YEAR ACCORDING TO FUNCTIONAL CLASSIFICATIONS										
16	Productions-Manufactured Gas										
17	Production and Gathering-Natural Gas										
18	Products Extraction-Natural Gas										
19	Underground Gas Storage										
20	Other Storage Plant		2	,012,368	2,0	12,368					
21	Base Load LNG Terminaling and Processing Plant										
22	Transmission		39	,674,517	39,	374,517					
23	Distribution										
24	General			768,830		768,830					
25	TOTAL (Total of lines 16 thru 24)		42	,455,715	42,	455,715					
		1		•							

	e of Respondent		This Report Is: (1) X An Origin		Date of Report Mo, Da, Yr)		ear of Report
Paiute Pipeline Company			(2) A Resub	mission	11	De	c. 31, <u>2002</u>
		Other Regulatory	Assets (Account 18	2.3)	<del></del>	<del></del>	I a d'a aladabla
n othe 2. F	eport below the details called for concerning other reaccounts).  or regulatory assets being amortized, show period of linor items (5% of the Balance at End of Year for Aceport separately any "Deferred Regulatory Commis	of amortization in column (	(a). ess than \$250.000. wh	nichever is less)	may be grouped by c	lasses.	
_ine No.	Description and Purpose of Other Regulatory Assets	Balance at Beginning of Year	Debits	Written off During Year Account Charged	Written off During Year  Amount		Balance at End of Year (f)
	(a)	(b)	(c)	(d)	(e)		
1	Future recovery of income tax benefits previously flowed through, Net	592,412	1,656,275	283	222,	017	2,026,670
2	(Remaining amortization period is 118 months at current amortization level.)						
3							
5						_	
6							
7						-	
8_							
9 10							
11							
12							
13							
14							
15 16							
17						_	
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22 23							
24							
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26		<del> </del>		<del> </del>			
27							
28 29		<del> </del>					
30							
31							
32				+			
33		+					
34 35							
36							
37				<del></del>			
38							
39		500 440	1,656,27	75	22	2,017	2,026,670
40	Total	592,412	1,030,21				

Nam	e of Respondent		This Report Is	3: Nataria - 1	Date of Report (Mo, Da, Yr)	Year of Report
Paiu	ite Pipeline Company		(1) X An C (2) A Re	original esubmission	(IVIO, Da, 11)	Dec. 31, 2002
		CARITAL		Submission		
			STOCK DATA			
1. R	eport below the details called for concerning common	stock and long-term debt.	atal amount autotana	ling without coductic	on for amounte hold by racno	ndont
2. 11	he total amount outstanding reflected in column (f) for	Capital Stock Data refers to t	otai amount outstand	aing without reduction	of for amounts field by respon	ident.
		T T				T
	Class and Series of Stock	Number of	Par Value	Stated Value	Outstanding	Outstanding
		Shares	Per Share of Par	Per Share of Nonpar	Per Balance	Per Balance
	(Add lines as necessary to	Authorized	Sheet	Sheet		
Line No.	report all data)		Value Stock	Stock	Shares	Amount
140.	(a)	(b)	(c)	· (d)	(e)	(f)
1	Common Stock	25,000	1.00	(-/	10.0	
2	Common Glock	20,000				
3						
4						
5	·					
6						
7						
8	A RESTORAGE TO THE REST					
9						
10						
11						<u> </u>
12						
13						
14			-			
15						
			TERM DEBT	<del></del>		<del></del>
	Class and Series of Obligation	Nominal	Date of	Outstanding	Interest	Interest
			Maturity	Per Balance	for Year	for Year
	(Add lines as necessary to report	Date of	, ,	05		10. 10
l_ine	(Add lines as necessary to report all data.)	Issue		Sheet	%/ Data	
Line No.	all data.)	Issue	·		% Rate	Amount
No.	all data.) (a)	Issue (b)	(c)	(d)	(e)	
No. 16	all data.) (a) Advances from Southwest Gas	Issue	·		(e)	Amount
No. 16 17	all data.) (a)	Issue (b)	·	(d)	(e)	Amount
No. 16 17 18	all data.) (a) Advances from Southwest Gas	Issue (b)	·	(d)	(e)	Amount
No. 16 17 18 19	all data.) (a) Advances from Southwest Gas	Issue (b)	·	(d)	(e)	Amount
No.  16 17 18 19 20	all data.) (a) Advances from Southwest Gas	Issue (b)	·	(d)	(e)	Amount
No.  16 17 18 19 20 21	all data.) (a) Advances from Southwest Gas	Issue (b)	·	(d)	(e)	Amount
No.  16 17 18 19 20 21	all data.) (a) Advances from Southwest Gas	Issue (b)	·	(d)	(e)	Amount
No.  16 17 18 19 20 21 22 23	all data.) (a) Advances from Southwest Gas	Issue (b)	·	(d)	(e)	Amount
No.  16 17 18 19 20 21 22 23 24	all data.) (a) Advances from Southwest Gas	Issue (b)	·	(d)	(e)	Amount
No.  16 17 18 19 20 21 22 23 24 25	all data.) (a) Advances from Southwest Gas	Issue (b)	·	(d)	(e)	Amount
No. 16 17 18 19 20 21 22 23 24 25 26	all data.) (a) Advances from Southwest Gas	Issue (b)	·	(d)	(e)	Amount
No. 16 17 18 19 20 21 22 23 24 25 26 27	all data.) (a) Advances from Southwest Gas	Issue (b)	·	(d)	(e)	Amount
No. 16 17 18 19 20 21 22 23 24 25 26 27 28	all data.) (a) Advances from Southwest Gas	Issue (b)	·	(d)	(e)	Amount
No. 16 17 18 19 20 21 22 23 24 25 26 27 28 29	all data.) (a) Advances from Southwest Gas	Issue (b)	·	(d)	(e)	Amount
No. 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	all data.)  (a)  Advances from Southwest Gas  Corporation	Issue (b)	·	(d) 15,245,	(e) 534	Amount
No. 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	all data.) (a) Advances from Southwest Gas	Issue (b)	·	(d)	(e) 534	Amount
No. 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	all data.)  (a)  Advances from Southwest Gas  Corporation	Issue (b)	·	(d) 15,245,	(e) 534	Amount
No. 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	all data.)  (a)  Advances from Southwest Gas  Corporation	Issue (b)	·	(d) 15,245,	(e) 534	Amount
No. 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	all data.)  (a)  Advances from Southwest Gas  Corporation	Issue (b)	·	(d) 15,245,	(e) 534	Amount
No. 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	all data.)  (a)  Advances from Southwest Gas  Corporation	Issue (b)	·	(d) 15,245,	(e) 534	Amount
No. 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 30	all data.)  (a)  Advances from Southwest Gas  Corporation	Issue (b)	·	(d) 15,245,	(e) 534	Amount
No. 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 30	all data.)  (a)  Advances from Southwest Gas  Corporation	Issue (b)	·	(d) 15,245,	(e) 534	Amount

Name	e of Respondent		This F	Report Is:	Date of Report	Year of Report
	•	(1) X An Original			(Mo, Da, Yr)	Dec. 31, 2002
Paiul	e Pipeline Company		(2)	A Resubmission	11	Dec. 01, 2002
		Gas Operat	ing Rev	venues		
1. Re	port below natural gas operating revenues for each prescribed	account total. The a	imounts r	must be consistent with the	detailed data on succeeding pag	jes.
		ream nipelines.				i i
3. Ot	her Revenues in columns (f) and (g) include transition costs from appearshment Revenues in columns (f) and (g) include reservation charges	received by the pip	eille plu	3 usage charges, less lever	1000 101100100 111 0010111110 (0) 0111	<b>3</b> (1)
column	s (f) and (g) revenues for Accounts 480-495.	Revenues	for	Revenues for	Revenues for	Revenues for
		Transition		Transition	GRI and ACA	GRI and ACA
j		Costs and		Costs and	ļ	į
Line		Take-or-Pa	ay	Take-or-Pay		
No.		Amount fo		Amount for	Amount for	Amount for
İ	Title of Account	Current Ye		Previous Year	Current Year	Previous Year
l	(a)	(b)	· <b></b> ·	(c)	(d)	(e)
1	480-484 Sales					
2	485 Intracompany Transfers					
3	487 Forfeited Discounts		<del></del>			
4	488 Miscellaneous Service Revenues	1				
5	489.1 Revenues from Transportation of Gas of Others					-
,	Through Gathering Facilities					
6	489.2 Revenues from Transportation of Gas of Others					
Ů	Through Transmission Facilities				83,186	87,744
7	489.3 Revenues from Transportation of Gas of Others					
·	Through Distribution Facilities					
8	489.4 Revenues from Storing Gas of Others					
9	490 Sales of Prod. Ext. from Natural Gas					
10	491 Revenues from Natural Gas Proc. by Others					
11	492 Incidental Gasoline and Oil Sales					
12	493 Rent from Gas Property					
13	494 Interdepartmental Rents					
14	495 Other Gas Revenues					
15	Subtotal:				83,186	87,744
16	496 (Less) Provision for Rate Refunds					
17	TOTAL:				83,186	87,744
<del>                                     </del>	10710.			<u></u>	<u> </u>	

Nam	e of Respondent		This R	leport Is:	Date of Report (Mo, Da, Yr)	Year of Report
Paiu	te Pipeline Company		(1) [ (2) [	An Original A Resubmission	(MO, Da, 11)	Dec. 31, 2002
			Gas Operating Rev	<del></del>		
4 If	ncreases or decreases from previo	us year are not derived from p		<del></del>	a footnote.	
5. Oı	n Page 108, include information on	major changes during the year	r, new service, and important	t rate increases or decreases	,	
6. Re	eport the revenue from transportation	on services that are bundled w	ith storage services as transp	portation service revenue.		
	Oth a	<u></u>	Tetal	Total	Dekatherm of	Deketherm of
	Other Revenues	Other Revenues	Total Operating	Total Operating	Dekatherm of Natural Gas	Dekatherm of Natural Gas
	ive veriues	1/evenues	Revenues	Revenues	(Valui di Gus	110.0101 000
Line						
No.	A	A	A may unt for	Amount for	Amount for	Amount for
1	Amount for Current Year	Amount for Previous Year	Amount for Current Year	Previous Year	Current Year	Previous Year
ļ	(f)	(g)	(h)	(i)	(i)	(k)
1						
2						
3						
4						
5						
6	22,827,402	22,892,068	22,910,588	22,979,812	39,612,260	40,402,889
7	22,021,402	22,032,000	22,310,300	22,373,012	33,012,200	40,402,000
8						
9						
10						
11						
12						
13				"		
14	7,762,461	7,805,615	7,762,461	7,805,615		
15	30,589,863	30,697,683	30,673,049	30,785,427		
16	00 500 000	22.22.22				
17	30,589,863	30,697,683	30,673,049	30,785,427		
Ì						
		•				
						- Control of the Cont
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						1

		ort Is:		Date of Report (Mo, Da, Yr)	Year of Rep	l l
ute Pipeline Company			n	11	Dec. 31, <u>20</u>	02
Gas Operation and	Mainten	ance Expenses				
Account				Amount for	Amount fo	
(a)				Current Year (b)	(c)	ear
1. PRODUCTION EXPENSES						
A. Manufactured Gas Production						
Manufactured Gas Production (Submit Supplemental Statement)			100	in the state of th	(	2,965)
B. Natural Gas Production						
B1. Natural Gas Production and Gathering						
Operation						
750 Operation Supervision and Engineering						0
751 Production Maps and Records						0
752 Gas Well Expenses						
753 Field Lines Expenses						0
754 Field Compressor Station Expenses						0
<u> </u>			ļ			
756 Field Measuring and Regulating Station Expenses			ļ			
757 Purification Expenses						
758 Gas Well Royalties			ļ			0
759 Other Expenses			<del>  -</del> -			0
760 Rents						0
TOTAL Operation (Total of lines 7 thru 17)				U		0
Maintenance						0
			<del> </del>			0
			-		<del> </del>	0
763 Maintenance of Producing Gas Wells					<u> </u>	0
			<del>                                     </del>		<del> </del>	0
	<del> </del>		┼			0
	uipment		-			
			-		<del> </del>	. 0
			ļ			0
			-		<del> </del>	0
	- 1 00)		-			0
TOTAL Natural Gas Production and Gathering (Total of lines 18 an	10 29)		+		<u> </u>	
	Gas Operation and Account  (a)  1. PRODUCTION EXPENSES  A. Manufactured Gas Production  Manufactured Gas Production (Submit Supplemental Statement)  B. Natural Gas Production and Gathering  Operation  750 Operation Supervision and Engineering  751 Production Maps and Records  752 Gas Well Expenses  753 Field Lines Expenses  754 Field Compressor Station Expenses  755 Field Compressor Station Fuel and Power  756 Field Measuring and Regulating Station Expenses  757 Purification Expenses  758 Gas Well Royalties  759 Other Expenses  760 Rents  TOTAL Operation (Total of lines 7 thru 17)  Maintenance  761 Maintenance Supervision and Engineering  762 Maintenance of Structures and Improvements  763 Maintenance of Field Lines  765 Maintenance of Field Measuring and Regulating Station Equipment  766 Maintenance of Field Measuring and Regulating Station Equipment  767 Maintenance of Purification Equipment  768 Maintenance of Other Equipment  769 Maintenance of Other Equipment  769 Maintenance (Total of lines 20 thru 28)	te Pipeline Company  Gas Operation and Mainten  Account  (a)  1. PRODUCTION EXPENSES  A. Manufactured Gas Production  Manufactured Gas Production (Submit Supplemental Statement)  B. Natural Gas Production (Submit Supplemental Statement)  B. Natural Gas Production and Gathering  Operation  750 Operation Supervision and Engineering  751 Production Maps and Records  752 Gas Well Expenses  753 Field Lines Expenses  754 Field Compressor Station Expenses  755 Field Compressor Station Fuel and Power  756 Field Measuring and Regulating Station Expenses  757 Purification Expenses  758 Gas Well Royalties  759 Other Expenses  760 Rents  TOTAL Operation (Total of lines 7 thru 17)  Maintenance  761 Maintenance of Structures and Improvements  763 Maintenance of Field Lines  765 Maintenance of Field Compressor Station Equipment  766 Maintenance of Field Measuring and Regulating Station Equipment  767 Maintenance of Purification Equipment  768 Maintenance of Other Equipment  769 Maintenance of Other Equipment	te Pipeline Company  (1) X An Original (2) A Resubmission  Gas Operation and Maintenance Expenses  Account  (a)  1. PRODUCTION EXPENSES  A. Manufactured Gas Production  Manufactured Gas Production (Submit Supplemental Statement)  B. Natural Gas Production and Gathering  Operation  750 Operation Supervision and Engineering  751 Production Maps and Records  752 Gas Well Expenses  753 Field Lines Expenses  754 Field Compressor Station Expenses  755 Field Compressor Station Expenses  757 Purification Expenses  758 Gas Well Royalties  759 Other Expenses  760 Rents  TOTAL Operation (Total of lines 7 thru 17)  Maintenance  761 Maintenance of Structures and Improvements  763 Maintenance of Field Lines  764 Maintenance of Field Compressor Station Equipment  765 Maintenance of Field Measuring and Regulating Station Equipment  766 Maintenance of Field Measuring and Regulating Station Equipment  767 Maintenance of Field Measuring and Regulating Station Equipment  768 Maintenance of Purification Equipment  769 Maintenance of Other Equipment  767 Maintenance of Other Equipment  769 Maintenance of Other Equipment	te Pipeline Company  Gas Operation and Maintenance Expenses  Account  (a)  1. PRODUCTION EXPENSES  A. Manufactured Gas Production  Manufactured Gas Production (Submit Supplemental Statement)  B. Natural Gas Production (Submit Supplemental Statement)  B. Natural Gas Production and Gathering  Operation  750 Operation Supervision and Engineering  751 Production Maps and Records  752 Gas Well Expenses  753 Field Lines Expenses  754 Field Compressor Station Expenses  755 Field Measuring and Regulating Station Expenses  757 Purification Expenses  758 Gas Well Royalties  759 Other Expenses  760 Rents  TOTAL Operation (Total of lines 7 thru 17)  Maintenance  761 Maintenance Supervision and Engineering  762 Maintenance of Structures and Improvements  763 Maintenance of Field Compressor Station Equipment  766 Maintenance of Field Measuring and Regulating Station Equipment  767 Maintenance of Purification Equipment  768 Maintenance of Purification Equipment  769 Maintenance of Other Equipment  769 Maintenance (Total of lines 20 thru 28)	te Pipeline Company    Cas Operation and Maintenance Expenses	a or respondent te Pipeline Company (1)

Name of Respondent		This f	Rep	ort Is: An Original		Date of Report (Mo, Da, Yr)	Year of Report
Paiu	ute Pipeline Company	(2)		An Onginal A Resubmissior	n	/ /	Dec. 31, 2002
	Gas Operation and Main	tenanc	e E	xpenses(conti	nued	)	
Line	Account					Amount for	Amount for
No.	(a)			:		Current Year (b)	Previous Year (c)
	(a)					(5)	(0)
31	B2. Products Extraction						
32	Operation						
33	770 Operation Supervision and Engineering					0	0
34	771 Operation Labor					0	0
35	772 Gas Shrinkage					0	0
36	773 Fuel					0	0
37	774 Power					0	0
38	775 Materials					0	0
39	776 Operation Supplies and Expenses					0	0
40	777 Gas Processed by Others					0	0
41	778 Royalties on Products Extracted					0	0
42	779 Marketing Expenses					0	0
43	780 Products Purchased for Resale					0	0
44	781 Variation in Products Inventory	21.2 121				0	0
45	(Less) 782 Extracted Products Used by the Utility-Credit					0	0
46	783 Rents					0	0
47	TOTAL Operation (Total of lines 33 thru 46)					0	0
48	Maintenance						
49	784 Maintenance Supervision and Engineering					0	0
50	785 Maintenance of Structures and Improvements		-			0	0
51	786 Maintenance of Extraction and Refining Equipment					0	0
52	787 Maintenance of Pipe Lines					0	0
53	788 Maintenance of Extracted Products Storage Equipment					0	0
54	789 Maintenance of Compressor Equipment					0	0
55	790 Maintenance of Gas Measuring and Regulating Equipment					0	0
56	791 Maintenance of Other Equipment					0	0
57	TOTAL Maintenance (Total of lines 49 thru 56)					0	0
58	TOTAL Products Extraction (Total of lines 47 and 57)					0	0
				}			
							į
				}			

Name of Respondent		This Report Is: (1) X An Original	Date of Report (Mo, Da, Yr)	Year of Report
Paiu	ite Pipeline Company	(2) A Resubmission		Dec. 31, 2002
	Gas Operation and Main			
Lina	Account		Amount for	Amount for
Line No.	Account	·	Current Year	Previous Year
	(a)		(b)	(c)
59	C. Exploration and Development			
60	Operation			
61	795 Delay Rentals		0	0
62	796 Nonproductive Well Drilling		0	0
63	797 Abandoned Leases		0	0
64	798 Other Exploration		0	0
65	TOTAL Exploration and Development (Total of lines 61 thru 64)		0	0
66	D. Other Gas Supply Expenses			
67	Operation			
68	800 Natural Gas Well Head Purchases		0	0
	800.1 Natural Gas Well Head Purchases, Intracompany Transfers		0	0
69			0	0
70	801 Natural Gas Field Line Purchases		0	0
71	802 Natural Gas Gasoline Plant Outlet Purchases			0
72	803 Natural Gas Transmission Line Purchases		0	
73	804 Natural Gas City Gate Purchases		0	0
74	804.1 Liquefied Natural Gas Purchases		0	0
75	805 Other Gas Purchases		0	0
76	(Less) 805.1 Purchases Gas Cost Adjustments		0	0
77	TOTAL Purchased Gas (Total of lines 68 thru 76)		0	0
78	806 Exchange Gas		0	0
79	Purchased Gas Expenses			
80	807.1 Well Expense-Purchased Gas		0	0
81	807.2 Operation of Purchased Gas Measuring Stations		0	0
82	807.3 Maintenance of Purchased Gas Measuring Stations		0	0
83	807.4 Purchased Gas Calculations Expenses		0	0
84	807.5 Other Purchased Gas Expenses		0	0
85	TOTAL Purchased Gas Expenses (Total of lines 80 thru 84)		0	0
-	TOTAL TOTAL OCCUPANT OF THE CONTRACT OF THE CO			

Name of Respondent				oort Is:  An Original	(Mo, Da, Yr)		Year of Report
Paiu	ute Pipeline Company	(2)		A Resubmission	n / /		Dec. 31, 2002
	Gas Operation and Main	tenand	ce l	xpenses(conti	nued)	_	
Line	Account				Amount for		Amount for
No.	(a)				Current Year (b)		Previous Year (c)
86	808.1 Gas Withdrawn from Storage-Debit					0	0
87	(Less) 808.2 Gas Delivered to Storage-Credit				(	0	0
88	809.1 Withdrawals of Liquefied Natural Gas for Processing-Debit					0	0
89	(Less) 809.2 Deliveries of Natural Gas for Processing-Credit				l	0	0
90	Gas used in Utility Operation-Credit						
91	810 Gas Used for Compressor Station Fuel-Credit					0	0
92	811 Gas Used for Products Extraction-Credit					0	0
93	812 Gas Used for Other Utility Operations-Credit				1	0	0
94	TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 9	3)				0	0
95	813 Other Gas Supply Expenses					0	0
96	TOTAL Other Gas Supply Exp. (Total of lines 77,78,85,86 thru 89,94	,95)				0	0
97	TOTAL Production Expenses (Total of lines 3, 30, 58, 65, and 96)				( 3,836	<b>i</b> )	( 2,965)
98	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING	EXPE	NS	ES			
99	A. Underground Storage Expenses						
100	Operation						
101	814 Operation Supervision and Engineering					0	0
102	815 Maps and Records					0	0
103	816 Wells Expenses					0	0
104	817 Lines Expense					0	0
105	818 Compressor Station Expenses					0	0
106	819 Compressor Station Fuel and Power					0	0
107	820 Measuring and Regulating Station Expenses					0	0
108	821 Purification Expenses					0	0
109	822 Exploration and Development				-	0	0
110	823 Gas Losses					0	0
111	824 Other Expenses					0	0
112	825 Storage Well Royalties					0	0
113	826 Rents					٥	0
114	TOTAL Operation (Total of lines of 101 thru 113)					0	0

Name	e of Respondent		Report Is:	Date of Report	Year of Report
	te Pipeline Company	(1) (2)	X An Original A Resubmission	(Mo, Da, Yr)	Dec. 31, 2002
	Gas Operation and Mai				
Line No.	Account (a)			Amount for Current Year (b)	Amount for Previous Year (c)
115	Maintenance				
116	830 Maintenance Supervision and Engineering			0	0
117	831 Maintenance of Structures and Improvements			0	0
118	832 Maintenance of Reservoirs and Wells			0	0
119	833 Maintenance of Lines			0	0
120	834 Maintenance of Compressor Station Equipment			0	0
121	835 Maintenance of Measuring and Regulating Station Equipmen	nt		0	0
122	836 Maintenance of Purification Equipment	••••		0	0
123	837 Maintenance of Other Equipment			0	0
124	TOTAL Maintenance (Total of lines 116 thru 123)			0	0
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124	<b>I</b> )		0	0
126	B. Other Storage Expenses				
127	Operation				
128	840 Operation Supervision and Engineering			94,387	92,897
129	841 Operation Labor and Expenses			722,447	780,419
130	842 Rents			4,591,643	4,593,642
131	842.1 Fuel			568	849
132	842.2 Power			101,459	90,361
133	842.3 Gas Losses			0	0
134	TOTAL Operation (Total of lines 128 thru 133)			5,510,504	5,558,168
135	Maintenance				
136	843.1 Maintenance Supervision and Engineering			74,305	80,154
137	843.2 Maintenance of Structures			135,213	65,594
138	843.3 Maintenance of Gas Holders			7,838	3,709
139	843.4 Maintenance of Purification Equipment			5,088	11,425
140	843.5 Maintenance of Liquefaction Equipment			20,361	42,303
141	843.6 Maintenance of Vaporizing Equipment			18,961	19,896
142	843.7 Maintenance of Compressor Equipment			60,050	54,467
143	843.8 Maintenance of Measuring and Regulating Equipment			1,437	2,759
144	843.9 Maintenance of Other Equipment			62,743	61,982
145	TOTAL Maintenance (Total of lines 136 thru 144)			385,996	342,289
146	TOTAL Other Storage Expenses (Total of lines 134 and 145)			5,896,500	5,900,457
146	TOTAL Other Storage Expenses (Total of lines 134 and 145)			5,896,500	5,900,4

	ne of Respondent			ort Is: An Original	Date of Report (Mo, Da, Yr)	Year of Report
Paiu	ıte Pipeline Company	(2)	_	A Resubmission	11	Dec. 31, 2002
	Gas Operation and Main	tenanc	e E	xpenses(contin	ued)	
Line	Account				Amount for	Amount for
No.	(a)				Current Year (b)	Previous Year (c)
147	C. Liquefied Natural Gas Terminaling and Processing Expenses					
148	Operation					
149	844.1 Operation Supervision and Engineering				0	0
150	844.2 LNG Processing Terminal Labor and Expenses				0	0
151	844.3 Liquefaction Processing Labor and Expenses				0	0
152	844.4 Liquefaction Transportation Labor and Expenses				0	0
153	844.5 Measuring and Regulating Labor and Expenses				0	0
154	844.6 Compressor Station Labor and Expenses				0	0
155	844.7 Communication System Expenses				0	0
156	844.8 System Control and Load Dispatching				0	0
157	845.1 Fuel				0	0
158	845.2 Power			-	0	0
159	845.3 Rents				0	0
160	845.4 Demurrage Charges				0	0
161	(less) 845.5 Wharfage Receipts-Credit	-			0	0
162	845.6 Processing Liquefied or Vaporized Gas by Others				0	0
163	846.1 Gas Losses				0	0
164	846.2 Other Expenses				0	0
165	TOTAL Operation (Total of lines 149 thru 164)				0	0
166	Maintenance					
167	847.1 Maintenance Supervision and Engineering				0	0
168	847.2 Maintenance of Structures and Improvements				0	0
169	847.3 Maintenance of LNG Processing Terminal Equipment	,			0	0
170	847.4 Maintenance of LNG Transportation Equipment		-		0	0
171	847.5 Maintenance of Measuring and Regulating Equipment				0	0
172	847.6 Maintenance of Compressor Station Equipment				0	0
173	847.7 Maintenance of Communication Equipment				0	0
174	847.8 Maintenance of Other Equipment				0	0
175	TOTAL Maintenance (Total of lines 167 thru 174)				0	0
176	TOTAL Liquefied Nat Gas Terminaling and Proc Exp (Total of lines 1	65 and	1 17	'5)	0	0
177	TOTAL Natural Gas Storage (Total of lines 125, 146, and 176)				5,896,500	5,900,457
					-	

Nam	e of Respondent	This Report Is: (1) X An Original	Date of Report (Mo, Da, Yr)	Year of Report
Paiu	te Pipeline Company	(2) A Resubmi	ssion //	Dec. 31, 2002
	Gas Operation and M	aintenance Expenses(c	ontinued)	
Line No.	Account		Amount for Current Year (b)	Amount for Previous Year (c)
	(a)		(5)	` '
178	3. TRANSMISSION EXPENSES			
179	Operation			707.000
180	850 Operation Supervision and Engineering		711,027	707,330
181	851 System Control and Load Dispatching		770,743	593,768
182	852 Communication System Expenses		147,765	190,418
183	853 Compressor Station Labor and Expenses		25,753	38,262
184	854 Gas for Compressor Station Fuel		0	0
185	855 Other Fuel and Power for Compressor Stations		55,412	45,375
186	856 Mains Expenses		31,288	39,875
187	857 Measuring and Regulating Station Expenses		95,846	115,546
188	858 Transmission and Compression of Gas by Others		0	0
189	859 Other Expenses		257	5,415
190	860 Rents		2,111,468	2,173,058
191	TOTAL Operation (Total of lines 180 thru 190)		3,949,559	3,909,047
192	Maintenance			
193	861 Maintenance Supervision and Engineering		309,852	294,802
194	862 Maintenance of Structures and Improvements		64	80
195	863 Maintenance of Mains		696,414	686,767
196	864 Maintenance of Compressor Station Equipment		596,398	577,566
197	865 Maintenance of Measuring and Regulating Station Equipr	ment	530,611	445,672
198	866 Maintenance of Communication Equipment		21,324	40,601
199	867 Maintenance of Other Equipment		0	0
200	TOTAL Maintenance (Total of lines 193 thru 199)		2,154,663	2,045,488
201	TOTAL Transmission Expenses (Total of lines 191 and 200)		6,104,222	5,954,535
202	4. DISTRIBUTION EXPENSES			
203	Operation			
204	870 Operation Supervision and Engineering		0	0
205	871 Distribution Load Dispatching		0	0
206	872 Compressor Station Labor and Expenses		0	0
207	873 Compressor Station Fuel and Power		0	0

Name of Respondent		This Report Is:	Date of Report	Year of Report
Pair	ute Pipeline Company	(1) XAn Original (2) A Resubmission	(Mo, Da, Yr) / /	Dec. 31, 2002
	Gas Operation and Main	tenance Expenses(contin	ued)	<u> </u>
Line No.	T		Amount for Current Year (b)	Amount for Previous Year (c)
208	874 Mains and Services Expenses		0	0
209	875 Measuring and Regulating Station Expenses-General		0	0
210	876 Measuring and Regulating Station Expenses-Industrial		0	0
211	877 Measuring and Regulating Station Expenses-City Gas Check	Station	. 0	0
212	878 Meter and House Regulator Expenses		0	0
213	879 Customer Installations Expenses		0	0
214	880 Other Expenses		0	0
215	881 Rents		0	0
216	TOTAL Operation (Total of lines 204 thru 215)		0	0
217	Maintenance			
218	885 Maintenance Supervision and Engineering		0	0
219	886 Maintenance of Structures and Improvements		0	0
220	887 Maintenance of Mains		0	0
221	888 Maintenance of Compressor Station Equipment		0	0
222	889 Maintenance of Measuring and Regulating Station Equipment	t-General	0	0
223	890 Maintenance of Meas. and Reg. Station Equipment-Industrial		0	0
224	891 Maintenance of Meas. and Reg. Station Equip-City Gate Che	ck Station	0	0
225	892 Maintenance of Services		0	0
226	893 Maintenance of Meters and House Regulators		0	0
227	894 Maintenance of Other Equipment		0	0
228	TOTAL Maintenance (Total of lines 218 thru 227)		0	0
229	TOTAL Distribution Expenses (Total of lines 216 and 228)		0	0
230	5. CUSTOMER ACCOUNTS EXPENSES			
231	Operation			
232	901 Supervision		0	0
233	902 Meter Reading Expenses		0	191
234	903 Customer Records and Collection Expenses		17,213	35,701

Name of Respondent		This Report Is:	Date of Report	Year of Report
Paiu	te Pipeline Company	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) / /	Dec. 31, 2002
	Gas Operation and Mair	itenance Expenses(continu	ied)	
Line	Account		Amount for	Amount for
No.			Current Year	Previous Year
	(a)		(b)	(c)
235	904 Uncollectible Accounts		0	0
236	905 Miscellaneous Customer Accounts Expenses		0	0
237	TOTAL Customer Accounts Expenses (Total of lines 232 thru 236)		17,213	35,892
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
239	Operation			
240	907 Supervision		0	0
241	908 Customer Assistance Expenses		0	0
242	909 Informational and Instructional Expenses		0	0
243	910 Miscellaneous Customer Service and Informational Expenses	3	0	0
244	TOTAL Customer Service and Information Expenses (Total of lines	240 thru 243)	0	0
245	7. SALES EXPENSES			
246	Operation			
247	911 Supervision		0	0
248	912 Demonstrating and Selling Expenses		0	0
249	913 Advertising Expenses		0	0
250	916 Miscellaneous Sales Expenses		0	0
251	TOTAL Sales Expenses (Total of lines 247 thru 250)		0	0
252	8. ADMINISTRATIVE AND GENERAL EXPENSES	<u>.</u> .		
253	Operation			
254	920 Administrative and General Salaries		1,912,896	1,874,654
255	921 Office Supplies and Expenses		512,485	489,788
256	(Less) 922 Administrative Expenses Transferred-Credit		48,581	47,390
257	923 Outside Services Employed		438,587	394,140
258	924 Property Insurance		88,145	69,685
259	925 Injuries and Damages		130,260	12,202
260	926 Employee Pensions and Benefits		949,533	880,594
261	927 Franchise Requirements		0	0
262	928 Regulatory Commission Expenses		85,239	102,767
263	(Less) 929 Duplicate Charges-Credit		0	0
264	930.1General Advertising Expenses		0	0
265	930.2Miscellaneous General Expenses		192,327	175,753
266	931 Rents		1,515,540	1,608,744
267	TOTAL Operation (Total of lines 254 thru 266)		5,776,431	5,560,937
268	Maintenance			
269	932 Maintenance of General Plant		89,595	83,492
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)		5,866,026	5,644,429
271	TOTAL Gas O&M Expenses (Total of lines 97,177,201,229,237,244,251, and 270)		17,880,125	17,532,348
	·			

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Nam	e of Respondent Th	nis Report Is:	Date of Report	Year of Report				
Paiute Pipeline Company		) X An Original	(Mo, Da, Yr)	Dec. 31, 2002				
	(2		on //	200.01, 2002				
Gas Account - Natural Gas								
2. Na 3. Er 4. In 5. If 6. Al	1. The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent.  2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.  3. Enter in column (c) the Dth as reported in the schedules indicated for the items of receipts and deliveries.  4. Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.  5. If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose. Use copies of pages 520.  6. Also indicate by footnote the quantities of gas not subject to Commission regulation which did not incur FERC regulatory costs by showing (1) the local distribution volumes another insidictional pipeline delivered to the local distribution company portion of the reporting pipeline (2) the quantities that the reporting pipeline transported or sold through its local							
listribi eporti 7. Al compr vhich 8. Al	ution facilities or intrastate facilities and which the reporting pipeline received through gatting pipeline, and (3) the gathering line quantities that were not destined for interstate marties indicate in a footnote (1) the system supply quantities of gas that are stored by the repression volumes by the reporting pipeline during the same reporting year, (2) the system supply the reporting pipeline intends to sell or transport in a future reporting year, and (3) contracts indicate the volumes of pipeline production field sales that are included in both the cores necessary to report all data, numbered 14.01, 14.02, etc.	hering facilities or intrastate ket or that were not transpo orting pipeline, during the supply quantities of gas tha ct storage quantities.	e facilities, but not through any of orted through any interstate portic reporting year and also reported t are stored by the reporting pipe	the interstate portion of the on of the reporting pipeline. as sales, transportation and line during the reporting year				
ine	Item		Ref. Page	Amount of Dth				
No.			No.	(2)				
	(a)		(b)	(c)				
	ame of System:							
2	GAS RECEIVED							
3	Gas Purchases (Accounts 800-805)		303					
4	Gas of Others Received for Gathering (Account 489.1)		305	39,612,260				
5	Gas of Others Received for Transmission (Account 489.2)			39,012,200				
6	Gas of Others Received for Distribution (Account 489.3)		301					
7	Gas of Others Received for Contract Storage (Account 489.4)		307					
8	Exchanged Gas Received from Others (Account 806)		328					
9	Gas Received as Imbalances (Account 806)		328					
10	Receipts of Respondent's Gas Transported by Others (Account 858)		332					
11	Other Gas Withdrawn from Storage (Explain)							
12	Gas Received from Shippers as Compressor Station Fuel							
13	Gas Received from Shippers as Lost and Unaccounted for							
14	Cither Receipts (Specify) (foetnote details)							
15	Total Receipts (Total of lines 3 thru 14)			39,612,260				
16	GAS DELIVERED							
17	Gas Sales (Accounts 480-484)							
18	Deliveries of Gas Gathered for Others (Account 489.1)		303					
19	Deliveries of Gas Transported for Others (Account 489.2)		305	39,612,260				
20	Deliveries of Gas Distributed for Others (Account 489.3)		301					
21	Deliveries of Contract Storage Gas (Account 489.4)		307					
22	Exchange Gas Delivered to Others (Account 806)		328					
23	Gas Delivered as Imbalances (Account 806)		328					
24	Deliveries of Gas to Others for Transportation (Account 858)		332					
25								
26	Gas Used for Compressor Station Fuel		509					
7	Other Deliveries (Specify) (footnote details)							
8	Total Deliveries (Total of lines 17 thru 27)			39,612,260				
9	GAS UNACCOUNTED FOR							
10	Production System Losses							
11	Gathering System Losses							
2	Transmission System Losses							
3	Distribution System Losses							
4	Storage System Losses							
5	Other Losses (Specify)							
6	Total Unaccounted For (Total of lines 30 thru 35)							

ı	e of Respondent rte Pipeline Company	This Report Is: (1) X An Original	Date of Report (Mo, Da, Yr)	Year of Report
		(2) A Resubmission ural Gas (continued)	11	Dec. 31, 2002
		diai Gas (continued)	Ref.	Amount of
Line No.	ltem		Page	Dth .
37	(a)		No. (b)	(c)
37	Total Deliveries & Unaccounted For (Total of lines 28 and 36)			39,612,260
				ľ
				ļ

Name of Respondent	This Report is:	Date of Report	Year of Report	
	(1) X An Original	(Mo, Da, Yr)	ĺ	
Paiute Pipeline Company	(2) A Resubmission	11	Dec 31, 2002	
FOOTNOTE DATA				

Schedule Page: 120 Line No.: 5 Column: a

Amortization of Limited Gas Plant \$286,572

> Line No.: 27 Column: a

**Current Year** 

Schedule Page: 120

Net Salvage Cost of Removal

(9,450)

Transfer

1,646

Total

\$ (7.804)

Previous Year

Net Salvage

Cost of Removal

(42,161)

Transfer

19,133

Total

\$ (23,028)

Name of Respondent	This Report is:	Date of Report	Year of Report
	(1) <u>X</u> An Original	(Mo, Da, Yr)	
Paiute Pipeline Company	(2) _ A Resubmission	11	Dec 31, 2002
(	FOOTNOTE DATA		

Schedule Page: 317 Line No.: 3 Column: b
Paiute Pipeline Company
FERC Form 2-A December 31, 2002 Supplemental Page 317

## Manufactured Gas Production

Operations		Amount			
710 712 717 723 728	Operation, Supervision & Engineering Other Power Expenses Liquefied Petroleum Gas Expense Fuel for Liquefied Petroleum Gas Process Liquefied Petroleum Gas	(13,440) 21 340 0 —————————————————————————————————			
Maintenance					
740 741 742	Supervision & General Maintenance, Structures & Improvements Maintenance of Production Equipment	9,243 0 9,243			
	Total Operations and Maintenance	(3,836)			

Name of Respondent	This Report is:	Date of Report	Year of Report		
'	(1) X An Original	(Mo, Da, Yr)			
Paiute Pipeline Company	(2) _ A Resubmission	11	Dec 31, 2002		
FOOTNOTE DATA					

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ĺ	Sc	hedule	Page: 5	20 Lin	e No.: 14	Column:	a	

Footnote Number 1

Pursuant to instruction #7 on page 520, at 12/31/02, Paiute has 902,291 MMBtu in its LNG storage facility on behalf of its customers.